



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: James Engdahl
DOCKET NO.: 07-00607.001-R-1
PARCEL NO.: 11-16-311-019

The parties of record before the Property Tax Appeal Board are James Engdahl, the appellant, by attorney Vincent L. Palmieri, of Ray & Glick, Ltd. of Libertyville; and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$105,372
IMPR.: \$74,951
TOTAL: \$184,566

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 11,125 square foot parcel improved with a 107 year-old, two-story style frame dwelling that contains 2,400 square feet of living area. Features of the home include central air conditioning, a two-car garage and a partial unfinished basement. The subject is located in Libertyville, Libertyville Township, Lake County.

The appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's land and improvements, and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellant submitted information on four comparables located on the subject's street. The comparable lots were reported to range in size from 0.17 to 0.33 acre and have land assessments ranging from \$33,052 to \$99,576 or from \$194,424 to \$446,668 per acre. The subject has a land assessment of \$105,372 or \$390,267 per acre.

In support of the improvement inequity argument, the appellant submitted a grid analysis of the same four comparables used to support the lane inequity contention. The comparables were described as two-story stucco dwellings that range in age from 97 to 108 years and range in size from 1,887 to 2,427 square feet of living area. All the comparables were described as having central air conditioning, three have a fireplace, three have partial unfinished basements and one has a two-car garage. Comparable 4 has no garage and its foundation type was "unknown". These properties have improvement assessments ranging from \$52,106 to \$62,922 or from \$21.57 to \$28.54 per square foot of living area. The subject has an improvement assessment of \$74,951 or \$31.23 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on one of the comparables used to support the inequity argument. The comparable sold in October 2004 for \$540,000 or \$231.07 per square foot of living area including land. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$82,102 and its improvement assessment be reduced to \$64,658 or \$26.94 per square foot of living area.

The appellant's evidence also include a letter in which the appellant described the subject's neighborhood and characterized "my specific house location there as the worst location in town due to the location of the Presbyterian Church and its parking lots." The appellant also argued the assessor's land assessment methodology was flawed by not recognizing various attributes of certain streets and assessment areas. The appellant submitted no credible market data to support these assertions.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$180,323 was disclosed. The subject has an estimated market value of \$543,633 or \$226.51 per square foot of living area including land, as reflected by its assessment and Lake County's 2007 three-year median level of assessments of 33.17%.

In support of the subject's assessment, the board of review submitted property record cards, photographs, a letter prepared by the township assessor, several exhibits and a grid analysis of five comparable properties located in the same assessor's assigned neighborhood code as the subject. One comparable is located on the subject's street and block.

Regarding the subject's land assessment, the board of review's comparables had lots that range in size from approximately 5,800 to 14,400 square feet of land area, based on lot dimensions on the board of review's grid, with land assessments ranging from \$76,380 to \$110,323. The subject is depicted as having approximately 11,125 square feet of land with a land assessment of \$105,372. On a raw square foot basis, the board of review's

comparables had land assessments ranging from \$7.66 to \$13.17 per square foot, while the subject has a land assessment of \$9.47 per square foot. The board of review's grid indicated various adjustments to the comparables were warranted for depth and frontage.

The board of review's evidence also included as Exhibit C, a description of the land assessment method used to value and assess land in the subject's Brainerd Heritage neighborhood. This exhibit describes the method as being based on a standard lot size of 7,500 square feet, to which various adjustments are made for narrower or wider lots, differences in lot depth and additional frontage. The assessor's letter stated that "[A]ll lots were valued using the same methodology and formula."

Regarding the subject's improvement assessment, the board of review's comparables were described as two-story, frame-constructed "housetype 34" homes like the subject that were built between 1890 and 1926 with weighted ages dating from 1924 to 1951. The assessor's letter explained that the subject's weighted age is 1927 due to a one-story addition and two-car garage added in 2001. Features of the comparables include garages that contain from 440 to 528 square feet of building area and full or partial unfinished basements. Three comparables have central air conditioning, and three have one or two fireplaces. These properties have improvement assessments ranging from \$28.38 to \$36.59 per square foot of living area.

In support of the subject's estimated market value, the board of review submitted as Exhibit D, information on four comparable sales. The comparables were described as two-story or 1.5-story homes that were built between 1900 and 1920 and that range in size from 1,533 to 2,337 square feet of living area. The comparables sold between March 2005 and May 2006 for prices ranging from \$343,000 to \$594,900 or from \$223.74 to \$275.43 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted a letter in which he asserted his comparable 4 has people living on all three floors with children in school. He also claimed several of his comparables may be commercial, but that his knowledge of real estate tells him commercial land is more valuable than residential land. Finally, the appellant claimed the assessor failed to properly adjust sales in the Brainerd neighborhood for differences in value based on tear-downs.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's first argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the land inequity contention, the Board finds the parties submitted nine comparables. The Board gave less weight to the appellant's comparable 4 and the board of review's comparable 4 because these properties were significantly smaller in land area when compared to the subject. The Board finds the remaining comparables submitted by the parties were more similar in size and had land assessments ranging from \$6.93 to \$10.25 per square foot. The subject's land assessment of \$9.47 per square foot falls within this range. The record disclosed that the assessor used the same method to value and assess all lots in the subject's neighborhood.

Regarding the improvement inequity contention, the Board gave less weight to the appellant's comparables 3 and 4 because the former was significantly smaller in living area than the subject and the latter appears to be a multi-family structure, dissimilar to the subject. Indeed, the appellant's rebuttal stated "the property at 123 West Maple has people living on all three floors now and then with children in school and on the school football team." The Board finds the remaining comparables were similar to the subject in style, exterior construction, size, age and most features and had improvement assessments ranging from \$26.92 to \$34.13 per square foot of living area. The subject's improvement assessment of \$31.23 per square foot of living area falls within this range.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The appellant submitted only one comparable sale in support of his overvaluation argument. The Board finds one comparable is insufficient to prove that the subject's estimated market value as reflected by its assessment is incorrect. For this reason, the Property Tax Appeal Board finds the appellant has failed to meet his burden of proving overvaluation by a preponderance of the evidence. However, the Board further finds the board of

review submitted information on four comparable sales, but gave less weight to the board's comparable 4 because its 1.5-story design differed from the subject's two-story design. As a check on the subject's estimated market value, the Board finds the appellant's comparable sale and three of the board of review's comparables sold for prices ranging from \$223.74 to \$275.43 per square foot of living area including land. The subject's estimated market value of \$226.51 per square foot of living area including land falls near the low end of this range. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the evidence in the record supports the subject's assessment and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 23, 2010

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.