



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

APPELLANT: Hans Schulz
DOCKET NO.: 07-00663.001-R-1
PARCEL NO.: 11-16-300-055

The parties of record before the Property Tax Appeal Board are Hans Schulz, the appellant, 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: \$76,380
IMPR: \$27,153
TOTAL: \$103,533**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 0.13-acres has been improved with a single-family dwelling and a detached garage. The property is located in Libertyville, Libertyville Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to the subject's land only; no dispute was raised concerning the improvement assessment. In a letter, appellant argued that neighboring parcels of "double, triple and more square foot size(s)" are not fairly assessed as compared to the subject's smallest lot size. Appellant also wrote that the assessor purportedly "has uniformly assessed a standard fixed assessment regardless of the plot's size."

In support of this inequity argument, the appellant submitted information in a grid analysis on three comparable parcels located on the same block as the subject of 0.25 and 0.26-acres with land assessments ranging from \$84,867 to \$108,201. The subject parcel of 0.13-acres has a land assessment of \$76,380. Based on this evidence, the appellant requested a restoration of equity in the subject's neighborhood and a reduction in the subject's land assessment to \$38,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final land assessment of \$76,380

was disclosed. The board of review presented a letter from the Libertyville Township Assessor explaining the land assessment methodology along with a grid analysis reiterating the appellant's three comparables and a grid analysis presenting three comparables which the board of review contends support the subject's land assessment.

The assessor reported in the letter that a comprehensive study of land value methodology indicated that a base lot value adjusted for variations in the front foot and depth most closely reflected the market. A base lot of 60' wide by 125' deep had a base value of \$250,000 or \$4,167 per front foot. Up to 180' wide, each additional front foot added \$2,083. Depth adjustments included: -10% for 100' deep or less, -20% for 85' deep or less, +10% for 161' to 250' deep, +20% over 250' deep, -10% adjustment for improved lots less than 6,000 square feet, -20% adjustment for improved lots less than 5,250 square feet. In addition, other adjustments were made for unusual shapes, corner lots, land-locked lots, etc.

The assessor reported that the subject lot was 50' by 110' for a value of \$224,988 (\$250,000 - 10%) and resulted in the subject's 2007 land assessment of \$76,380.¹ The board of review through the township assessor contended that all of the land assessments presented by both the appellant and the assessor were uniformly treated based on the front foot and depth of the properties and this methodology was applied uniformly throughout the subject's neighborhood.

In reiterating the appellant's three comparables, the board of review reported the comparables ranged in front feet from 55' to 93' and had lot depths ranging from 105' to 145'. In the last line of the grid analysis, the board of review has depicted the base lot value of \$250,000 followed by any additions for additional front footage above the base of 60' front footage which is then multiplied by the level of assessment (.3333) and by the township multiplier (1.0185).

In further support of the subject's land assessment, the board of review presented three comparable parcels with front feet of 50' and 55' and depths of 105' and 116'. Each of these comparables in the last line of the grid analysis were shown to have the base lot value of \$250,000 reduced by influence factors or small lot size. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board further finds a reduction in the subject's assessment is not warranted.

¹ \$225,000 x .3333 x multiplier 1.0185 = 76,380, rounded.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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 met this burden.

The parties submitted six land comparables for the Board's consideration to support their respective positions. The appellant contended that the land assessments based on the total size of the parcels did not appear to be uniform. The board of review through the township assessor presented evidence of the methodology uniformly employed within the subject's neighborhood to assess land and the evidence appears to reflect the results of that methodology. The Board finds the un-refuted evidence indicates residential lots in the subject assessment neighborhood are valued on a front foot basis with depth factors applied along with other adjustments.

The Board has given less weight to the three comparables presented by the appellant due to their differences in front footage and/or depth from the subject parcel, although the evidence presented by the board of review appears to confirm the uniform nature of the methodology employed. The Board finds the three land comparables presented by the board of review were most similar to the subject in front footage and depth. They contain from 50' or 55' front feet with depths of 105' or 116' and have land assessments of \$76,380. The subject property has 50' front feet with a depth of 110' and an identical land assessment of \$76,380.

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: March 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.