



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

APPELLANT: Marianne Amann
DOCKET NO.: 07-00755.001-R-1
PARCEL NO.: 05-24-401-001

The parties of record before the Property Tax Appeal Board are Marianne Amann, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$30,692
IMPR.: \$15,067
TOTAL: \$45,759

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 4.1825-acre parcel (182,190 square feet) has been improved with a one-story dwelling of frame construction containing 672 square feet of living area. The dwelling is 67 years old. Features of the home include a full, unfinished basement¹ and three sheds of 108, 128 and 160 square feet of building area, respectively. The property is located in Ingleside, Grant Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process regarding primarily the subject's land; there is a small reduction also requested for the improvement assessment. In a letter, the appellant outlined that the subject parcel includes 2.45-acres of "ADID wetland" which appellant contends may not be built upon and further requires a 100'

¹ Appellant reports the subject as a two-story dwelling with a full unfinished basement. The Property Tax Appeal Board finds that photographs in the record suggest the dwelling could accurately be described as a one and one-half-story dwelling, but not as a two-story. Furthermore, the assessor reported the dwelling is described on the property record card as a one-story with a crawl-space foundation; if the dwelling were assessed as a one-story with an unfinished attic and a basement, the improvement assessment would increase to \$18,331.

unbuildable buffer of another 0.64-acres for a total of over 3 acres of unbuildable land which should not be assessed at a rate similar to comparable buildable lands previously presented by the township assessor at the board of review hearing.

The appellant submitted information on four properties located from 2 to 4 miles from the subject property and which were described as one improved and three unimproved parcels. The four properties ranged in land size from 4.44 to 8.87-acres and had land assessments reportedly ranging from \$0 to \$42,713 or from \$0 to \$0.15 per square foot of land area.

The improvement on one parcel was described as a 68 year old one-story dwelling of frame exterior construction containing 500 square feet of living area. The dwelling has an improvement assessment of \$10,511 or \$21.02 per square foot of living area. The subject's improvement assessment is \$15,067 or \$22.42 per square foot of living area. As to the improvement, besides disputing its description, appellant contended that the quality grade should be no more than fair.

Lastly, appellant argued that the only access road to the property, a 1/3-mile dirt and gravel road, has not been maintained, repaired or cleared making the subject property less valuable. Appellant provided no market derived data to support this contention.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$16,000 and a reduction in the improvement assessment to \$14,250.

The board of review submitted its "Board of Review Notes on Appeal." Based on the Final Decision of the Lake County Board of Review, the subject's final assessment is \$47,392. The board of review presented a three-page letter explaining the 61 exhibits attached in support of the subject's current land and improvement assessments.

As to the land, the board of review's evidence described the subject parcel as containing 4.1825-acres of which 2.4474-acres were valued as wetlands at \$0.05 per square foot of land area. Furthermore, land in the subject neighborhood were valued at \$50,000 per acre for the first 2-acres, with remaining acreage valued at \$25,000 per acre. Exhibit 12 purports to show the land assessment breakdown; based on the size and values outlined, however, the Board finds a total land value of \$92,085 or an assessed value of approximately \$30,692.

Exhibits 13 through 16 purportedly reflect an "active" sales listing for the subject property at \$450,000; the only date information reflects that the data was printed in September 2008, some 21 months after the valuation date at issue of January 1, 2007.

Exhibit 17 purports to be a grid analysis of the appellant's equity comparables, although only three property identification numbers/properties are given; it appears that perhaps appellant's comparables #2 and #3 were "combined" for this grid analysis as comparable #2. Upon reviewing the attached property record cards, comparable #1 has .05-acres of wetland, comparable #2 has no wetland, and, as reported by the board of review, comparable #3 is all wetland. The board of review indicates that these three comparables range in size from 6.5151 to 9.76-acres. The grid also converted the land assessments to fair market values and then determined the per acre fair market value to find that the subject falls within the range of the comparables presented. The data further reflects that the comparables have total land assessments ranging from \$3,702 to \$96,030 or from \$417 to \$9,839 per acre of land, regardless of classification as residential or wetland. The subject has a land assessment of \$32,325 or \$7,729 per acre of land, regardless of classification as residential or wetland.

In support of the subject's land assessment, the board of review presented Exhibits 30 and 31 consisting of three comparable parcels ranging in size from 1.46 to 8.3175-acres with land assessments ranging from \$23,844 to \$58,875 or from \$7,078 to \$16,332 per acre. There is a fourth comparable in the grid noted to be exempt property purchased by Metra for \$100; prior to the Metra sale, the board of review contends in Exhibits 39 through 42 this property of 15.0441-acres was sold in September 2006 for \$1,500,000; the property record card indicates this parcel contains no wetland. As to the equity grid analysis of Exhibit 30/31, the property record cards reveal that comparable #1 has no wetland, comparable #2 has 3.4175-acres of "undevelopable" land with the remainder residential land, and comparable #3 has 0.05-acres wetland with the remainder residential land.

In response to the appellant's improvement inequity contention, the board of review reported that appellant's improved comparable #1 consists of an "unlivable" building assessed at \$21.02 per square foot of living area whereas the subject is superior in that it has more sheds than this comparable and has an improvement assessment of \$22.42 per square foot of living area.

In support of the subject's improvement assessment, the board of review submitted Exhibit 50 consisting of three comparable properties improved with one, one-story, one, part one-story and part two-story, and one, two-story frame or frame and masonry dwellings that range in age from 54 to 67 years old. The dwellings range in size from 830 to 1,850 square feet of living area. Two comparables have slab and crawl-space foundations, respectively, and one comparable has a partial unfinished basement of 884 square feet of building area. Two comparables have a fireplace, one comparable has a 233 square foot carport, and one comparable has a 576 square foot garage. These properties have improvement assessments ranging from \$19,804 to \$51,595 or from \$23.86 to \$27.89 per square foot of living area. Comparable #2 was noted as having "two homes" but only "house #2

was used" in the grid analysis; comparable #3 was said to be next door to the subject property.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant initially notes that the assessor is utilizing incorrect data to assess the subject property by not assessing the full unfinished basement. Appellant next misconstrued a number of exhibits that related to the subject property's land classification. As to the purported "active" listing, appellant disputes that this establishes the property's value. Appellant further contends there were no offers made in response to the listing and the price was based on the sale of a nearby one-acre residential property that was "sold as commercial using grant money." Appellant then proceeds to argue that the subject property is "agricultural" and not "residential."

Lastly, the appellant contends that the subject property, despite having only one parcel identification number, is in actuality "subdivided into two parcels as shown by appellant's Exhibit 1."

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 land assessment is warranted.

For clarification of appellant's new "agricultural" argument presented in rebuttal, it is noted that Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines farmland as:

. . . any property **used solely** for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming.
[Emphasis added.]

The Board finds the appellant has not established with any evidence submitted in this appeal that the subject parcel is farmed within the definition of the Property Tax Code as set forth in Section 1-60; the first mention of a purported "agricultural" use was raised in rebuttal which is not permissible in accordance with the Official Rules of the Property Tax Appeal Board (86 Ill. Admin. Code, Sec. 1910.66(c)). Moreover, Section 10-110 of the Property Tax Code (35 ILCS 200/10-110) provides that:

Farmland. The equalized assessed value of a farm, as defined in Section 1-60 **and if used as a farm for the 2 preceding years**, except tracts subject to assessment under Section 10-145, shall be determined as described in Sections 10-115 through 10-140. [Emphasis added.]

Thus, the subject parcel cannot be classified and assessed as farmland for 2007 as there is absolutely no evidence that the parcel met the requirements of Section 10-110 of the Property Tax Code cited above for the previous two-year period nor that the parcel was used solely for any one or more of the uses set forth in Section 1-60 of the Property Tax Code. Therefore the Board finds that there is no evidence that the subject parcel should have been assessed as farmland as there is absolutely no evidence that farming activity occurred on the subject parcel.

As to the instant appeal, the appellant contends unequal treatment in the subject's land and improvement assessments 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.

First, as to the improvement inequity argument, the Board finds that one comparable as presented herein by appellant is insufficient evidence to demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. On the record as a whole, the Board finds that appellant's comparable and board of review comparables #1 and #2 were sufficiently similar to the subject property in age, size, foundation and features for comparison purposes. These three comparables had improvement assessments ranging from \$21.02 to \$26.67 per square foot of living area. The subject's improvement assessment of \$22.42 per square foot of living area is within the range established by the most similar comparables on this record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted.

Second, as to the land inequity argument, the Board finds that the data presented by the board of review along with underlying property record cards is more reliable as to the sizes and/or assessments of the comparable properties; thus, the Board finds that the parties submitted a total of six suggested land comparables for the Board's consideration to support their respective positions as to assessment equity. More importantly, however, the board of review presented evidence that the subject parcel of 4.1825-acres was classified as 2.4474-acres of wetlands

valued at \$0.05 per square foot of land area and the remaining residential acreage was valued at \$50,000 per acre for the first 2-acres. Based on the foregoing valuation methodology, the Property Tax Appeal Board finds that the subject 2.4474-acre wetland portion had a value of \$5,330 and the residential portion had a value of \$86,755. At the statutory assessment level of 33 1/3%, the subject parcel has an assessed valuation of \$30,692. The subject parcel has a total land assessment of \$32,325 which is greater than the sum of its wetland and residential valuations as outlined by the board of review. Thus, the Property Tax Appeal Board finds that the subject's land assessment is excessive given the valuation evidence and methodology submitted by the board of review. Therefore, a land assessment reduction is warranted on this record.

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 M. Louie

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.