



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

APPELLANT: Marilyn Deering  
DOCKET NO.: 07-00812.001-R-1  
PARCEL NO.: 05-13-120-001

The parties of record before the Property Tax Appeal Board are Marilyn Deering, 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:** \$33,006  
**IMPR.:** \$42,181  
**TOTAL:** \$75,187

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of six lots comprised of approximately 36,000 square feet of land area improved with a one and one-half story frame dwelling on three of the lots. The home was built in 1972 and contains 1,433 square feet of living area, a full unfinished basement and a garage containing 440 square feet of building area.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these claims, the appellant submitted a grid analysis detailing four comparable properties, a map and an appraisal. The comparables are located in the same neighborhood as the subject. They consist of one and one-half-story or two-story frame dwellings that were built from 1940 to 2007. The comparables contain from 1,288 to 1,707 square feet of living area. Two of the comparables have a partial basement; one has air-conditioning and one has a 352 square foot garage. The comparables have improvement assessments ranging from \$22,959 to \$41,131 or from \$17.83 to \$25.30 per square foot

of living area. The subject has an improvement assessment of \$42,181 or \$29.44 per square foot of living area.

The comparables are situated on parcels ranging from 6,600 to 10,200 square feet of land area and have land assessments ranging from \$10,055 to \$13,202 or from \$1.30 to \$1.54 per square foot of land area. The subject has a land assessment of \$33,006 or \$0.92 per square foot of land area.

In support of the overvaluation argument, the appellant submitted an appraisal of the subject property and information regarding one sale comparable.<sup>1</sup> The appraisal has an effective date of December 31, 2007. The appraiser used the sales comparison approach in estimating a value for the subject of \$199,000.

The appraiser examined three comparable properties. The comparables are situated on lots ranging in size from 12,000 to 31,500 square feet and are improved with one-story or two-story style frame, aluminum or brick dwellings that ranged in age from new to 42 years old. The comparables ranged in size from 1,288 to 1,890 square feet of living area. Two of the comparables have central air-conditioning and two have a two-car garage. One comparable has a fireplace and each has a full basement with one having some finished basement area. The comparables sold in April or June 2007 for prices ranging from \$155,000 to \$234,900 or from \$108.47 to \$130.50 per square foot of living area, including land. The appraiser adjusted the comparables for differences when compared to the subject for such items as location, site size, construction quality, living area, basement finish, heating and cooling, garage size, fireplaces and decks, porches, or patios. After making these adjustments, the comparables had adjusted sales prices ranging from \$181,300 to \$217,100 or from \$105.24 to \$140.76 per square foot of living area, including land. The appraiser was not present at the hearing to provide direct testimony or subject to cross-examination. Based on this analysis, the appraiser concluded a value for the subject by the sales comparison approach of \$199,000.

In his final reconciliation, the appraiser placed most weight on the sales comparison approach because "it best reflects the attitudes of both the buyer and the seller in this market."

The one comparable sale submitted by the appellant is located on a 6,600 square foot parcel in the subject's neighborhood. The two-story frame comparable was built in 2007 and contains 1,288 square feet of living area. This property has a full unfinished basement, air-conditioning and sold in June 2007 for \$155,000 or for \$120.35 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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<sup>1</sup> Comparable #1 was also used as an equity comparable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$75,187 was disclosed. In support of the subject's assessment, the board of review submitted a brief from the Grant Township Assessor, aerial photographs, grid analyses detailing five equity improvement comparables, three sales comparables and three land equity comparables and property record cards.

The improvement equity comparables (Exhibits 46 and 47) are located in the subject's neighborhood. The comparables are one and one-half-story frame dwellings that were built from 1933 to 1950. One comparable has a fireplace and two have a garage of either 300 or 418 square feet. Each comparable has a full or partial unfinished basement. The comparables contain from 1,396 to 1,447 square feet of living area and have improvement assessments ranging from \$30,241 to \$40,005 or from \$20.90 to \$32.47 per square foot of living area.

The land equity comparables (Exhibits 48 and 49) were located in the subject's neighborhood and consisted of parcels ranging from 4,896 to 10,454 with land assessments ranging from \$7,516 to \$13,397 or from \$1.28 to \$1.56 per square foot of land area. Exhibit #5 depicts residential land is assessed at \$4.70 per square foot for the initial 7,000 square feet of land area and \$2.70 for each remaining square foot. The subject is depicted as having a land assessment of \$33,006 or \$2.75 per square foot of land area with the first 7,000 square feet being assessed at \$4.70 per square foot and the excess land being assessed at \$2.35 per square foot of land area.

The market value comparables (Exhibit 80) consists of three suggested comparables located in the subject's neighborhood. The comparables are one-story or one and one-half-story frame or brick and frame dwellings that were built in 1920 or 1945 with effective ages ranging from 1963 to 1976. The lot size of each comparable was not disclosed. The comparables contain from 848 to 2,489 square feet of living area and have partial unfinished basements. Two of the comparables have air conditioning and two have a garage. The properties sold from April 2007 to October 2008 for prices ranging from \$148,500 to \$265,000 or from \$106.47 to \$175.12 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$226,672 or \$158.18 per square foot of living area, including land using Lake County's 2007 three year medium level of assessments of 33.17% as determined by the Illinois Department of Revenue. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the subject's assessment increased 61% and incurred the largest percentage of increase in the neighborhood. Appellant further argued that one-half of subject's land is unbuildable because it is landlocked with no road access or sewer availability.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends assessment inequity as one basis of the appeal. 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 assessments 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 Board finds the parties submitted nine improvement assessment comparables for consideration. The Board finds comparables #1, #2 and # 4 submitted by the appellant and comparables #1, #2 and #4 submitted by the board of review were dissimilar to the subject in age and therefore were given reduced weight in the Board's analysis. The remaining improvement equity comparables were generally similar to the subject in most respects. These most similar comparables had improvement assessments ranging from \$25.30 to \$31.77 per square foot of living area. The subject's improvement assessment of \$29.44 per square foot of living area and is within the range of the most similar comparables established herein.

The Board further finds the parties submitted a total of nine land equity comparables with the appellant using the same comparables described above for her improvement comparables. The Board finds none of the land comparables were truly similar to the subject based on size. However, each land comparable was located within the subject's neighborhood. The land comparables submitted by both parties had land assessments ranging from \$1.28 to \$1.56 per square foot of land area. The subject has a land assessment of \$0.92 per square foot of land area and is less than each comparable submitted by either parties. Based on the above analyses, the Board finds the subject's improvement assessment and land assessment are uniform and no reduction is warranted on this basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented by both parties.

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. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179,

183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has not met this burden and no reduction is warranted on this basis.

The appellant submitted an appraisal with an effective date of December 31, 2007. The appraiser was not present to testify or subject to cross-examination, therefore the Board gave the appraiser's adjustments and final opinion of value no weight in its analysis. The Board will consider the raw sales data contained within the appraisal report. The Board finds the parties utilized seven comparable sales. The Board gave less weight in its analysis to the appellant's comparables #1 and #2 contained within the appraisal report, the appellant's additional sale and the board of review's comparables #1 and #3 because they were dissimilar to the subject in design, age and/or size when compared to the subject. The two remaining sales were generally similar to the subject in most respects. These two most similar properties sold in April 2007 and October 2008 for \$149,000 and \$234,900 or for \$130.50 and \$175.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$226,672 or \$158.18 per square foot of living area, including land, which is within the range established by the most similar comparables contained in this record. After considering adjustments and the differences in both parties' suggested market value comparables when compared to the subject property, the Board finds the subject's total market value and market value on a per square foot basis is supported and a reduction in the subject's assessment on this basis is also not warranted.

The Board gave little merit to the percentage of assessment increase argument advanced by the appellant. The appellant attempted to demonstrate the subject's assessment was inequitable and not reflective of market value because of the percentage increases in its assessment from year to year. The Board finds these types of analyses are not an accurate measurement or a persuasive indicator to demonstrate an assessment inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence. The Board finds rising or falling assessments on a percentage basis do not indicate whether a particular property is inequitably assessed or overvalued. Actual assessments and sale prices of properties together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists or if a particular property is overvalued. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior assessments.

Based on the above analyses, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence or

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overvaluation by a preponderance of the evidence 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: May 20, 2011

*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.