

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Helmut & Juliana Angerer
DOCKET NO.: 07-01101.001-R-1
PARCEL NO.: 10-34-100-038

The parties of record before the Property Tax Appeal Board are Helmut & Juliana Angerer, the appellants; and the Lake County Board of Review.

The subject property consists of a 4.72-acre parcel improved with a four year-old, two-story style brick and frame dwelling that contains 4,813 square feet of living area. Features of the home include central air conditioning, a fireplace, a 1,068 square foot garage, a full unfinished basement and a 2,160 square foot steel utility building.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal. The appellants did not contest the subject's land assessment. In support of the improvement inequity argument, the appellants submitted a grid analysis of three comparable properties located ½ mile to one mile from the subject. The comparables were described as two-story style brick dwellings that are three or five years old and range in size from 5,217 to 5,912 square feet of living area. Features of the comparables include central air conditioning, one or three fireplaces, garages that contain from 929 to 1,491 square feet of building area and full basements with finished areas ranging from 1,000 to 2,479 square feet. The comparables have improvement assessments ranging from \$256,483 to \$317,559 or from \$47.03 to \$55.22 per square foot of living area. The subject has an improvement assessment of \$280,156 or \$58.21 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$300,982 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, a letter prepared by the township assessor and a grid analysis of three

(Continued on Next Page)

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:	\$	20,826
IMPR.:	\$	249,121
TOTAL:	\$	269,947

Subject only to the State multiplier as applicable.

comparable properties. However, the board of review's comparable one is the same property as the appellants' comparable two. The board of review's comparables consist of two-story style brick or brick and frame dwellings that range in age from five to twelve years. Features of the comparables include central air conditioning, two or three fireplaces, garages that contain from 929 to 1,010 square feet of building area and full basements that contain finished areas ranging from 1,780 to 2,310 square feet. These properties have improvement assessments ranging from \$181,645 to \$317,559 or from \$50.46 to \$60.34 per square foot of living area. The township assessor reported the steel utility building is classified as a farm building and contributes \$2.60 per square foot to the subject's improvement assessment. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 property's assessment is warranted. The appellant argued unequal treatment in the assessment process as the 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 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 appellants have overcome this burden.

The Board finds the parties submitted a total of five comparables for its consideration, as the appellants' comparable two and the board of review's comparable one are the same property. The Board finds that, while all the comparables were similar to the subject in design, age and features, the appellants' comparables two and three and the board of review's comparables differed significantly in size when compared to the subject. For this reason, these comparables received less weight in the Board's analysis. The Board finds the appellants' comparable one was similar to the subject in size and most other respects and had an improvement assessment of \$49.16 per square foot of living area. The subject's improvement assessment of \$58.21 per square foot is higher than this most similar comparable.

After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record. The subject, with its additional steel utility building, should be assessed slightly higher than the most similar comparable in the record. In conclusion, the Board finds the appellants sufficiently established unequal treatment in the assessment process by clear and convincing evidence and

the subject property's assessment as established by the board of review is incorrect and a 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.

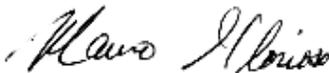


Chairman



Member

Member



Member



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: August 24, 2009



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.