



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

APPELLANT: Joan & Dayton Dailey
DOCKET NO.: 07-01270.001-R-1
PARCEL NO.: 13-01-203-010

The parties of record before the Property Tax Appeal Board are Joan & Dayton Dailey, the appellants; 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: \$45,033
IMPR.: \$151,332
TOTAL: \$196,365

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1.93-acre (84,180.60 square foot) parcel improved with a 17 year-old, one-story frame dwelling that contains 2,635 square foot of living area. The subject is located in Barrington, Cuba Township, Lake County.

The appellants submitted evidence to the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land assessment as the basis of the appeal. The appellants did not contest the subject's improvement assessment. In support of the land inequity argument, the appellants submitted information on four comparables described as lakefront properties, three of which were reported to be comprised of two parcels each. The comparables are located near the subject, which is not a lakefront property. The appellants' comparable #1 contains 1.71 acres, comparable #2 has two parcels of 0.89 acre and 0.96 acre, comparable #3 has two parcels of 1.23 acre and 0.54 acre and comparable #4 has two parcels of 1.22 acre and 0.15 acre. The appellants reported the comparables had land assessments ranging

from \$36,337 to \$55,438.¹ The subject is comprised of one parcel and has a land assessment of \$45,033. The appellants reported their comparable #3 sold in September 2006 for \$625,000. The appellants also submitted an appraisal of another property that was not the subject property or any of the comparables. Based on this evidence the appellants requested the subject's land assessment be reduced to \$34,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$196,365 was disclosed. In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, a land valuation chart, property record cards, aerial photographs and a grid analysis of the appellants' comparables. The letter acknowledged the subject's lot is assessed at \$0.53 per square foot. It also stated the appellants comparables #2 and #3, comprised of two parcels each, had one lakefront parcel (hereinafter parcel A) part of which is under water and part of which is improved with a dwelling, while the second parcel (hereinafter parcel B) of each of these two comparables was entirely under water. The assessor's letter described the Land Value Break Points Method 9 formula used to value land according to its location. Land types of 2 through 91 were assigned to ordinary improved lots, ordinary vacant lots, excess #2 and #3 lots, lots on the water, open space, undevelopable lots and lots in the water. The subject lot is a type 2 residential improved lot. The appellants' comparable #1, comparable #2 parcel A, comparable #3 parcel A and comparable #4 are lakefront parcels, unlike the subject, which is not a lakefront lot and has no part of its area in the water. These parcels have land assessments ranging from \$0.49 to \$1.02 per square foot of land area. The appellants' comparables #2 (parcel B) and #3 (parcel B), which are entirely under water, have land assessments of \$563 and \$1,001 or \$0.02 per square foot of land area. The assessor's grid of the appellants' comparables depicts comparable #4 as being comprised of one lakefront parcel. 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's assessment is not warranted.

The appellants' 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

¹ The appellants combined assessments of both parcels on the multi-parcel comparables.

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 not met this burden.

The Board finds the appellants submitted four comparables, several of which are comprised of two parcels. One of the two parcels of these two comparables is a lakefront parcel that is partially under water (parcel A) and the second parcel (parcel B) is entirely under water. The board of review's evidence disclosed that none of the appellants' comparables is an ordinary non-lakefront parcel like the subject. Nevertheless, the Board finds the appellants' comparables that were not entirely under water had land assessments ranging from \$0.49 to \$1.02 per square foot of land area. The subject's land assessment of \$0.53 per square foot falls within and near the low end of this range. The Board finds the underwater parcels (parcel B of the appellants' comparables #2 and #3) are dissimilar to the subject in location and topography and thus gave them little weight. Therefore, the Board finds the subject's land assessment is supported by the appellants' own evidence. The Board also finds the appellants indicated their comparable #3 sold in September 2006 for \$625,000. The Board finds one comparable is insufficient to demonstrate a lack of uniformity, or that the subject's assessment is not reflective of its market value. The Board also gave little weight to the appellants' appraisal of a property other than the subject. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellants have failed to prove assessment inequity by clear and convincing evidence, and the subject's assessment as determined by the board of review is correct 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: March 18, 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.