



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

APPELLANT: Franciszka & Phillip Ross
DOCKET NO.: 07-01780.001-R-1
PARCEL NO.: 12-20-213-006

The parties of record before the Property Tax Appeal Board are Franciszka & Phillip Ross, the appellants; 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: \$99,365
IMPR.: \$57,944
TOTAL: \$157,309

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 11,925 square foot parcel improved with a 54 year-old, one-story "raised ranch" style brick dwelling that contains 1,470 square feet of living area. Features of the home include two fireplaces, a 418 square foot garage and a full basement with 1,323 square feet of finished area.

The appellants appeared before the Property Tax Appeal Board in the person of Franciszka Ross claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of the land inequity contention, the appellants submitted a grid analysis of two comparables located in the same assessor's assigned neighborhood code as the subject. The comparable lots contain 11,550 and 12,500 square feet of land area and have land assessments of \$92,241 and \$96,240 or \$7.38 and \$8.33 per square

foot of land area. The subject has a land assessment of \$99,365 or \$8.33 per square foot.

In support of the improvement inequity contention, the appellants submitted a grid analysis of the same two comparables used to support the land inequity contention. The comparables were described as split-level or tri-level style brick and frame dwellings that were built in 1958 and 1960. These properties contain 1,405 and 1,416 square feet of living area and have one-car garages and partial finished basements. The comparables have improvement assessments of \$57,722 and \$58,692 or \$35.54 and \$41.77 per square foot of living area. The subject has an improvement assessment of \$71,942 or \$48.94 per square foot of living area.

In support of the overvaluation argument, the appellants submitted an appraisal of the subject. The appraiser, who was not present to testify regarding the report's preparation or be cross-examined, used two of the traditional approaches in estimating the subject's market value at \$430,000 as of January 1, 2007. In the cost approach, the appraiser depicted the subject dwelling as containing 1,423 square feet of living area. The appraiser determined the subject's site value at \$250,000 based on "sales from MLS." She used the Marshall Valuation System to estimate the subject's cost new at \$204,910. Depreciation of \$37,254 was subtracted from the cost new, resulting in a depreciated improvements value of \$167,656. After adding back the site value and \$12,000 for site improvements, the appraiser determined the subject's market value by the cost approach at \$429,700, rounded.

In the sales comparison approach, the appraiser examined five comparables located 0.13 to 0.46 mile from the subject. The comparables consist of split-level, one-story ranch or walkout ranch style dwellings of frame, brick and frame or brick exterior construction that range in age from 43 to 72 years and range in size from 1,335 to 1,741 square feet of living area. Features of the comparables include full or partial basements, three of which are partially finished. Four comparables have central air conditioning, four have one-car or two-car garages and three have a fireplace. These properties sold between February 2006 and February 2007 for prices ranging from \$393,000 to \$460,000 or from \$227.56 to \$322.34 per square foot of living area including land. The appraiser adjusted the comparables for such factors as view, construction quality, living area, basement finish, functional utility, garages and other amenities. After adjustments, the comparables had adjusted sales prices ranging from \$422,900 to \$434,000 or from \$242.91 to \$325.09 per square foot of living area including land. Based on this analysis, the appraiser estimated the subject's value by the sales comparison approach at \$430,000. In her reconciliation, the appraiser gave most weight to the market approach "as it best displays typical buyer/seller attitudes in the marketplace." Based on this

evidence, the appellants requested the subject's assessment be reduced to \$142,545.

During the hearing, appellant Franciszka Ross testified the subject has no central air conditioning, no insulation, a cinder block foundation and is a teardown candidate. She submitted no credible evidence from the market to support this assertion.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$171,307 was disclosed. The subject has an estimated market value of \$516,452 or \$351.33 per square foot of living area including land, as reflected by its assessment and Lake County's 2007 three-year median level of assessments of 33.17%.

The board of review submitted no equity comparables in support of the subject's land and improvement assessments. However, the board of review's evidence disclosed that the board offered to reduce the subject's improvement assessment to \$57,944, or \$39.42 per square foot of living area, while keeping the subject's land assessment at \$99,365. The appellants rejected this offer. The offer was again tendered at the hearing by the board of review's representative and again, the appellants rejected it.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject. The board of review also submitted the subject's property record cards, which depicted the subject as containing 1,470 square feet of living area. The board of review's comparables consist of one-story style brick or frame dwellings that range in age from 44 to 51 years and range in size from 1,176 to 1,594 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 322 to 462 square feet of building area and full or partial basements, two of which contain finished areas of 399 and 714 square feet. These properties sold between August and December 2006 for prices ranging from \$415,000 to \$610,000 or from \$322.13 to \$382.69 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review's representative questioned numerous aspects of the appellants' appraisal had numerous defects, but since the appraiser was not present, he could not cross examine her.

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.

The Board initially finds the appellants submitted two equity comparables, while the board of review submitted none. Two comparables are generally insufficient to prove inequity. Regarding the land inequity contention, the Board finds the two comparables submitted by the appellants had land assessments of \$7.38 and \$8.33, while the subject's land assessment is \$8.33 per square foot. Therefore, the Board finds the appellants' own evidence supports the subject's land assessment.

However, regarding the improvement assessment, the record disclosed that the board of review twice offered to reduce the subject's improvement assessment. The appellants' two equity comparables had improvement assessments of \$35.54 and \$41.77 per square foot of living area. The board of review's tendered offer to reduce the subject's improvement assessment to \$57,944, results in an assessment of \$39.42 per square foot of living area, which falls between the appellants' own two comparables. Therefore, the Property Tax Appeal Board finds the subject's improvement assessment should be reduced to \$57,944 or \$39.42 per square foot of living area.

The appellants 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The Board finds the appellants submitted an appraisal of the subject wherein the appraiser estimated the subject's market value at \$430,000, while the board of review submitted three comparable sales in support of the subject's assessment. Since the appellants' appraiser was not present to testify regarding the report's preparation or to be cross examined by the board of review, the Board gives no weight to the value conclusion contained in the appraisal, but will consider the raw sales data found therein.

The Board gave less weight to the appellants' appraisal comparables 1 and 4 and the board of review's comparable 1 because they differed significantly in size when compared to the subject. The Board finds that after adjustments, the remaining comparables in the appellants' appraisal, along with the board of

review's comparables 2 and 3, were similar to the subject in most respects and sold for prices ranging from \$302.87 to \$382.69 per square foot of living area including land. The subject's estimated market value of \$351.33 per square foot of living area including land as reflected by its assessment falls within this range. Therefore, the Board finds the appellants have failed to prove overvaluation by a preponderance of the evidence.

In conclusion, the Property Tax Appeal Board finds the subject's improvement assessment should be reduced to \$57,944 per the board of review's offer, but that no reduction in the subject's land assessment is warranted based on this record. Finally, the Board finds the appellants have failed to meet their burden of proving the overvaluation by a preponderance of the evidence and no further reduction in the subject's assessment is warranted beyond that already granted in the subject's improvement assessment.

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: January 26, 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.