



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

APPELLANT: Rick Braun
DOCKET NO.: 07-01838.001-R-2
PARCEL NO.: 15-14-101-005

The parties of record before the Property Tax Appeal Board are Rick Braun, 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: \$66,753
IMPR.: \$252,225
TOTAL: \$318,978**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 81,457 square foot parcel improved with a two-story brick dwelling that was built in 1992. The subject contains 4,482 square feet of living area. Features include a full partially finished basement, central air-conditioning, a fireplace and two garages.

The appellant appeared before the Property Tax Appeal Board claiming contention of law issues regarding flooding debasement and percentage of increase as the bases of the appeal. In support of his legal contentions the appellant argued that the subject has flooding problems which cause a decrease in value to the subject property. The appellant testified that he had spent \$250,000 to alleviate the problem; however, it still has not corrected the flooding. In support of this claim, the appellant introduced photographs to document the flooding issues. In his written submission, the appellant argued that comparable properties within one-mile of the subject had assessment increases from 2006 to 2007 of 8.5% while the subject's assessment increased 70% or from \$187,375 to \$318,978 in 2007.

Based on this evidence the appellant requested a reduction in the subject's assessment.

During cross-examination, the appellant admitted he did not have receipts to documents the \$250,000 spent to correct the flooding problems. The appellant testified that the photographs were taken in 2007.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$318,978 was disclosed. In support of the subject's assessment, the board of review offered a letter from the Vernon Township Highway Commissioner regarding the flooding issues, a grid analysis of three comparable properties and property record cards. The Highway Commissioner letter was dated October 7, 2008 and explained in relevant part that following inspections after significant rains in 2007 and 2008, there was no standing water on the subject property. It was explained that the storm sewer upgrade and replacement in 2006 supported the repairs to correct the flooding issues. The grid analysis depicted three comparable properties. The comparable properties consist of two-story brick and dryvit dwellings that were built in 2001 or 2003. Each comparable was located in the subject's neighborhood code, as assigned by the local assessor. Each comparable had central air-conditioning and two or four fireplaces. The comparables had basements ranging from 2,212 to 3,108 square feet of basement area with two comparable having a recreation room. Each comparable had a garage. The garages ranged from 958 to 1,184 square feet of building area. The properties contained from 4,283 to 4,957 square feet of living area and have improvement assessments ranging from \$265,515 to \$329,365 or from \$61.99 to \$69.92 per square foot of living area.

The comparables were situated on lots ranging from 28,750 to 87,120 square feet of land area and had land assessments of either \$66,903 or \$133,807 or from \$1.54 to \$2.33 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellant contends the market value of the subject property is not accurately reflected in its assessed valuation because of the flooding issues. When market value is the basis of the appeal the value of the property 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). The Board finds based on a review of the evidence a reduction in the subject's assessment is not warranted.

The appellant failed to provide supporting evidence of a diminution in value to the subject parcel as a result of flooding. The Board finds the appellant failed to demonstrate

with market data that there would be a direct correlation or dollar for dollar difference in value between comparable parcels and the subject parcels to account for flooding problems. Therefore, the Board finds the appellant has not shown by a preponderance of the evidence that the subject is overvalued as reflected by its assessment.

The appellant also argued in part that the subject received 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 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 of review presented assessment data on three comparables that were similar to the subject in location, design, exterior construction, size and age. They had improvement assessments ranging from \$61.99 to \$69.92 per square foot of living area. The subject's improvement assessment of \$56.28 per square foot is below this range. After considering adjustments and the differences in the comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted. The Board also finds the subject's land assessment of \$0.82 per square foot is less than all of the comparables submitted into this record which ranged from \$1.54 to \$2.33 per square foot of land area. Therefore, the Board finds the subject's land assessment is equitable.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 board of review disclose 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.

The Board gave little merit to the percentage of increase argument presented 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 overvaluation by a preponderance of the evidence. Foremost, the Board finds this type of analysis uses percentage increases from year to year. There was no credible evidence showing the market activity described by the appellant in these various analyses are indicative of the subject's fair market value. The Board finds rising or falling assessments or sale prices from year to year 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.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence or overvalued by a preponderance of the evidence and a reduction is not 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. Guit

Chairman

Member

Mark Morris

Member

Member

William 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: September 24, 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.