



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

APPELLANT: Gregory Sobczak
DOCKET NO.: 07-02005.001-R-1
PARCEL NO.: 04-16-201-029

The parties of record before the Property Tax Appeal Board are Gregory Sobczak, the appellant, by attorney Michael F. Jordan in Chicago, 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: \$27,346
IMPR.: \$64,387
TOTAL: \$91,733

Subject only to the State multiplier as applicable.

ANALYSIS

The subject site is 29,594 square feet of land area improved with a 21-year-old, two-story frame single-family dwelling that contains 2,237 square feet of living area. Features of the home include a 1,119 square foot unfinished basement and two detached garages which total 506 square feet of building area. The property also has a 192 square foot shed and is located in Winthrop Harbor, Benton Township, Lake County.

The appellant through legal counsel submitted a Residential Appeal form indicating the basis of appeal was comparable sales and appellant disputed both the land and improvement assessments of the subject property. However, in the Section V grid analysis, only two of the three comparable properties had sale price data. Moreover, while one of those sales was from September 2004, the other sale was from June 1998 which is a dated sale for this assessment appeal based on an assessment date of January 1, 2007. For each of the three comparables, assessment data has been presented. The appellant also included photographs of the subject and comparables and a plat map of the

subject property. The Property Tax Appeal Board will examine the data that has been presented on both grounds of unequal treatment in the assessment process and overvaluation.

Appellant also reported the subject property was purchased in September 2005 for \$207,000, however, Section IV of the Residential Appeal form was not completed with the requisite supporting documentation.

In the grid analysis, the appellant reported three comparable parcels ranged in size from 9,310 to 25,396 square feet of land area. Each parcel was improved with a one-story or a one and one-half-story frame dwelling that was built between 1931 and 1985.¹ The dwellings range in size from 1,080 to 2,508 square feet of living area. One comparable has a partial 964 square foot unfinished basement. One comparable has central air conditioning and two comparables have a fireplace. Each comparable has a garage ranging in size from 440 to 560 square feet of building area. These properties have land assessments ranging from \$13,932 to \$23,979 or from \$0.73 to \$1.50 per square foot of land area. The subject has a land assessment of \$27,346 or \$0.92 per square foot of land area. The three suggested comparables have improvement assessments ranging from \$46,364 to \$53,838 or from \$18.49 to \$47.78 per square foot of living area. The subject has an improvement assessment of \$64,387 or \$28.78 per square foot of living area.

In support of the overvaluation argument, the appellant presented sales data for comparables #2 and #3. Comparable #2 sold in September 2004 for \$240,000 or \$95.69 per square foot of living area including land. Comparable #3 sold in June 1998 for \$140,500 or \$130.09 per square foot of living area including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$71,222 which would reflect an estimated market value of approximately \$213,666.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$91,733 was disclosed. The subject has an estimated market value of \$276,554 or \$123.63 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%. In response to the appeal, the board of review submitted a two-page letter, a two-page letter from the Benton Township Assessor, a grid analysis reiterating the appellant's three comparables, and a four-page grid analysis of four equity comparables and four sales

¹ The appellant's grid analysis lacks living area square footage data and other pertinent information. However, the board of review in response to the appeal provided a grid analysis of the appellant's suggested comparables. As such, pertinent data has been drawn from both the appellant's and board of review's submissions as necessary.

comparables which separately address the equity and market value claims.

In its letter, the board of review pointed out that the subject's 2005 purchase price was a "foreclosure" and therefore the board of review asserted this did not constitute an arm's-length transaction. The attached PTAX-203 Illinois Real Estate Transfer Declaration denoted the subject sold through a Special Warranty deed, but was advertised for sale or sold using a real estate agent, although the seller/buyer was a financial institution or government agency. Also attached was a prior sale from June 2005 as a court-ordered sale and using a Judicial Sale Deed; the sale price was \$237,028.47, but that sale was not advertised or sold using a real estate agent.

The Benton Township Assessor reported that the official records have been modified based on the appellant's survey to reflect 2,237 square feet of living area for the subject dwelling. Besides reiterating data on the two sales of the subject referenced by the board of review, the township assessor also reported a quit claim deed was recorded as to the subject property in March 2006 in which two owners each had a 50% interest in the subject property with actual consideration of less than \$100.

Both the board of review and the township assessor noted the differences between the subject and three suggested comparables by the appellant in terms of age, size and/or dwelling design.

On grounds of equity, the board of review presented four comparable properties described as two-story frame dwellings that were built between 1987 and 1991. The dwellings range in size from 2,080 to 2,384 square feet of living area and feature full unfinished basements. Three comparables have central air-conditioning and each comparable has a fireplace and a garage ranging in size from 483 to 720 square feet of building area. These properties have improvement assessments ranging from \$64,781 to \$78,080 or from \$27.17 to \$36.03 per square foot of living area. Based on this evidence the board of review requested the subject's improvement assessment be confirmed.

As to the overvaluation argument, the board of review presented four comparable properties which were two-story frame dwellings that were built in 1986 or 1988. The dwellings range in size from 2,256 to 2,348 square feet of living area and feature basements, two of which included finished area. Three comparables have central air-conditioning and three comparables have a fireplace. Each comparable has one or two garages ranging in size from 399 to 576 square feet of building area. One comparable also has a gazebo. These properties sold between May 2005 and October 2007 for prices ranging from \$273,500 to \$295,900 or from \$117.55 to \$128.43 per square foot of living area, land included.

Based on this evidence the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant's attorney presented an appraisal of the subject property with a valuation date of April 27, 2010. Counsel argued that this appraisal performed for refinancing purposes establishes a market value for the subject property of \$170,000 and therefore "the assessment of \$56,666.66 should be found inaccurate. We would also request that the Property Tax Appeal Board's prior assessment of \$91,733.00 be found to be inaccurate."²

In response to the appellant's rebuttal data, the board of review objected to the presentation of new evidence in rebuttal which is in violation of the Official Rules of the Property Tax Appeal Board, Section 1910.66 (86 Ill. Admin. Code, Sec. 1910.66).

By letter dated September 9, 2010, appellant's counsel was provided a copy of the board of review's aforesaid objection and given until September 24, 2010 to respond thereto. No response has been received by the Board.

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.

Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the appraisal submitted by appellant in conjunction with his rebuttal argument.

Initially the appellant's 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 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 overcome this burden.

² For clarification, the Property Tax Appeal Board does not assess property. The instant 2007 assessment appeal included data that the Lake County Board of Review confirmed an assessment of \$91,733. Moreover, based on the appraisal presented in rebuttal, it would appear that appellant would be seeking a 2007 assessment for the subject property of \$56,667.

As to the land inequity argument, only the appellant provided land size data for comparison purposes. The appellant's three comparables ranged from 9,310 to 25,396 square feet of land area. These properties had land assessments ranging from \$13,932 to \$23,979 or from \$0.73 to \$1.50 per square foot of land area. The subject has a land assessment of \$27,346 or \$0.92 per square foot of land area which is within the range of the comparables. Moreover, the subject parcel is most similar in size to appellant's comparable #2 which had a land size of 25,396 and a land assessment of \$0.94 per square foot of land area. Therefore, based on this evidence, the appellant has failed to establish inequity in the land assessment of the subject property by clear and convincing evidence.

As to the improvement inequity argument, the parties submitted a total of seven equity comparables for the Board's consideration to support their respective positions. The Board gave less weight to the appellant's comparables which differed substantially from the subject dwelling in age and/or size. The Board finds the four equity comparables submitted by the board of review were most similar to the subject in terms of style, size, features and/or age. These comparables had improvement assessments ranging from \$27.17 to \$36.03 per square foot of living area. The subject's improvement assessment of \$28.78 per square foot of living area falls within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted on grounds of lack of uniformity of assessment.

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.

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.2d 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

Excluding the dated sale from the appellant, the parties presented five comparable sales for the Board's consideration. The Board has given less weight to appellant's sale #2 because the dwelling was built in 1931, making the structure 55 years older than the subject. The Board finds the board of review's sales comparables were the more similar to the subject in age,

size, and/or features. These comparables sold between May 2005 and October 2007 for prices ranging from \$273,500 to \$295,900 or from \$117.55 to \$128.43 per square foot of living area, land included. The subject's assessment reflects a market value of \$276,554 or \$123.63 per square foot of living area, including land, using the three-year median level of assessments for Lake County of 33.17%, which is within the range of the most similar comparables on this record on a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and that the subject's assessment as established 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.