



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

APPELLANT: Joel & Frances Anglin
DOCKET NO.: 07-02078.001-R-1
PARCEL NO.: 13-10-101-001

The parties of record before the Property Tax Appeal Board are Joel & Frances Anglin, the appellants, by attorney Brian S. Maher, of Weis, DuBrock & Doody in Chicago, 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: \$1,873
IMPR: \$0
TOTAL: \$1,873

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a vacant parcel of 11,016 square feet of land area located in Cary, Cuba Township, Lake County.

Through legal counsel, the appellants' appeal is based on unequal treatment in the assessment process. In support of the land inequity argument, the appellants submitted information on three comparable parcels located on the same street as the subject and ranging in size from 4,752 to 8,561 square feet of land area. These four parcels have land assessments ranging from \$775 to \$1,428 or \$0.16 or \$0.17 per square foot of land area. The subject has a land assessment of \$4,022 or \$0.37 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$1,835 or \$0.17 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final land assessment of \$4,022 was disclosed. The board of review presented a two-page letter from the Cuba Township Assessor along with a grid reiterating the appellants' comparables and pointing out that the comparables have "the same owner so contiguous values & land lines are used" and that the assessor has determined Land Value Break Points dividing vacant land into different types and sizes with values

applied to each break point. These values were determined through vacant land sales and residual value of improved sales in this neighborhood. As to the subject, the assessor reports the parcel is "93 & 26" for land type meaning some portion was found to be "vacant on channel" and some portion was "vacant inland." The three comparables presented by the appellant are said to be "27" and "27 & 86." The Land Value Break Points chart shows "27" as "excess inland #3." The chart does not have a land type known as "86," however, the property record card attached states for this land type "undevelopable."

Based on this evidence, the board of review requested confirmation of the subject's land assessment.

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 Board further finds a reduction in the subject's assessment is warranted.

The appellants contend unequal treatment in the subject's land assessment as the basis of the appeal. 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 met this burden.

The appellants submitted three land comparables in support of their inequity argument. The board of review through the township assessor explained the land assessment methodology, but provided no data of comparables treated similarly to the subject. Moreover, the Land Value Break Points data submitted by the assessor lacks all of the necessary information for a complete analysis by the Property Tax Appeal Board where a given parcel, such as the subject, has two land types. The Board finds the assessor and/or board of review failed to provide data as to the size of each of those respective land types within the subject parcel and comparable #3. Furthermore, there was no data as to the methodology for land type "86." In summary, the Property Tax Appeal Board finds it cannot reconcile the subject's land assessment to the comparables with the minimal data supplied and the methodology purportedly applied. The Board finds the land comparables submitted by the appellant were similar to the subject in location and/or size. These comparables had land assessments of \$0.16 and \$0.17 per square foot of land area. The subject's land assessment of \$0.37 per square foot of land area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds on this limited record that the subject's land assessment is not equitable and a reduction in the subject's land assessment 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 M. Louie

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 21, 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.