



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

APPELLANT: Patricia Baumann
DOCKET NO.: 07-02087.001-R-1
PARCEL NO.: 13-16-106-021

The parties of record before the Property Tax Appeal Board are Patricia Baumann, the appellant, by attorney Barbara J. Bell in Libertyville; 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: \$ 39,510
IMPR.: \$ 29,016
TOTAL: \$ 68,526

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 64,770 square foot residential lot that is improved with a single-family dwelling located in Cuba Township, Lake County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming the subject's land was inequitably assessed. More specifically, the appellant argued the assessor failed to consider the subject's low land elevation resulting in a propensity to flood with standing water. The subject's improvement assessment was not contested.

In support of these arguments, the appellant offered testimony, photographs, a letter, a FEMA floodplain map, property record cards and a grid analysis of five suggested land comparables. The comparables consist of residential lots that range in size from 44,880 to 83,935 square feet of land area. The appellant described the lots as having low topography, like the subject. The appellant testified comparables 1, 3 and 5 have lots that do not flood. They have land assessments ranging from \$31,147 to \$51,067 or from \$.46 to \$.88 per square foot of land area. The

appellant testified comparables 2 and 4 have lots that have a propensity to flood with standing water like the subject. They have land assessments of \$12,637 and \$27,297 or \$.25 and \$.61 per square foot of land area. The subject property has a land assessment of \$56,965 or \$.88 per square foot of land area.

The appellant testified increased development and housing density have caused the flooding problem. She noted hills to the west of the subject and streets being converted to pavement from gravel create pathways for water flow exacerbating the flooding problem.

Under cross-examination, the appellant testified she did not submit elevation maps to support her contention that the comparables have higher elevations than the subject. However, she testified she physically viewed each property and took photographs in reaching her conclusions. She reiterated the comparables have higher elevations based on inspection. She agreed the subject is not located in a designated floodplain as depicted on the FEMA floodplain map.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$85,981 was disclosed. In support of the subject's assessment, the board of review presented the methodology used to value land in the subject's neighborhood. In addition, the board of review submitted assessment analysis of six land comparables located in close proximity to the subject. The land comparables have lots that range in size from 62,927 to 90,479 square feet of land and have land assessments ranging from \$56,733 to \$60,206 or from \$.67 to \$.90 per square foot of land area. The board of review argued the subject's land assessment of \$56,965 or \$.88 per square foot of land area is supported. The board of review representative did not know if the township assessor adjusts land assessments for flooding. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued she viewed the land comparables submitted by the board of review. The appellant testified that each comparable has a higher elevation than the subject and they do not flood. The appellant also submitted photographs depicting standing water on the subject property.

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

The appellant argued the subject's assessment was inequitable due to a flooding problem. 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 finds the appellant has overcome this burden.

The parties submitted 11 suggested land comparables to support their respective positions regarding the subject's correct land assessment. The Board recognizes the township assessor, who was not present at the hearing, used a uniform land assessment methodology is assigning land values in the subject's assessment neighborhood. However, the Board finds the land assessment methodology does not address the subject's flooding and standing water issue raised by the appellant, which was not refuted.

The Board further finds the appellant provided credible testimony and has intimate knowledge of the elevation of the comparables in this record and the properties that surround the subject. Given these facts, the Board placed most weight on comparables 2 and 4 submitted by the appellant. The appellant provided credible testimony that these lots have low elevations and a propensity to flood like the subject. They have land assessments of \$12,637 and \$27,297 or .25 and \$.61 per square foot of land area. The subject property has a land assessment of \$56,965 or \$.88 per square foot of land area, which is higher than the two most similar land comparables contained in this record. Therefore, a reduction in the subject's land assessment is justified.

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: August 20, 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.