



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

APPELLANT: Douglas & Jeanne Keefe
DOCKET NO.: 07-02203.001-R-1
PARCEL NO.: 07-10-104-003

The parties of record before the Property Tax Appeal Board are Douglas & Jeanne Keefe, the appellants; 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: \$ 55,938
IMPR.: \$ 196,988
TOTAL: \$ 252,926

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling with a brick veneer front containing 4,298 square feet of living area that was built in 2005. Features include an unfinished basement, central air conditioning, a fireplace, and a 714 square foot attached garage. The dwelling is situated on a 40,334 square foot lot.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property is overvalued and inequitably assessed. The subject's land assessment was not contested. In support of these claims, the appellants submitted a letter addressing the appeal, photographs and a grid analysis detailing sales and assessment information for three suggested comparables. The comparables consist of two-story frame dwellings that were built in 2005. One comparable has an unfinished basement and two comparables have finished basements. Other features include central air conditioning, one fireplace and garages that range in size from 630 to 710 square feet. The dwellings range in size from 3,835 to 3,888 square feet of living area. They are situated on lots that contain from 40,327 to 44,527 square feet

of land area. The comparables have improvement assessments ranging from \$172,335 to \$182,565 or from \$44.94 to \$47.52 per square foot of living area. The subject property has an improvement assessment of \$196,988 or \$45.83 per square foot of living area.

The comparables also sold from September 2005 to January 2006 for prices ranging from \$691,052 to \$710,239 or from \$180.20 to \$182.67 per square foot of living area including land. The evidence also revealed the subject property was purchased in October 2005 for \$717,731 or \$166.99 per square foot of living area including land, which is higher than the appellants' comparables sales.

In their letter, the appellants argued comparable 1 had an assessment increase of .01270 percent while the subject's assessment increased .052730 percent. Based on uniformity, the appellants argued the subject's assessment should be revised to reflect the same percentage increase as comparable 1. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$252,926 was disclosed. The subject's assessment reflects an estimated market value of \$762,514 or \$177.41 per square foot of living area including land using Lake County's 2007 three-year median level of assessments of 33.17%. In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor addressing the appeal, two grid analyses detailing sales information for five suggested comparable sales and property record cards for both parties' comparables.

The comparables consist of two-story frame or frame and brick dwellings that were built from 2004 to 2006. Three comparables have unfinished basements and two comparables have finished basements. Other features include central air conditioning, one fireplace and garages that contain from 666 to 726 square feet. The dwellings range in size from 4,017 to 4,415 square feet of living area. They are situated on lots that contain from 40,006 to 40,698 square feet of land area. The comparables sold from January 2006 to June 2007 for prices ranging from \$752,825 to \$815,000 or from \$177.47 to \$202.89 per square foot of living area including land.

The board did not submit any assessment information addressing the lack of uniformity argument raised by the appellants.

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

In rebuttal, the appellants argued their appeal is not based on ranges of property values, and resulting assessments as the county's counter submissions might lead one to believe. The assessment of the subject property is higher than those of

comparable neighboring properties, and the appeal was therefore based upon a request for equity.

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 no reduction in the subject property's assessment is warranted.

The appellants argued the subject property is overvalued. 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).

The Board finds this record contains sales information for eight suggested comparable properties. The Board gave less weight to comparable sales 1 and 2 submitted by the appellants. These sales occurred in 2005. The Board finds these sales are less indicative of the subject's market value as of the January 1, 2007 assessment date at issue in this appeal.

The Board finds the remaining six comparable sales were most similar when compared to the subject in location, design, age, size, features and land area. They sold from January 2006 to June 2007 for prices ranging from \$691,052 to \$815,000 or from \$180.20 to \$202.89 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$762,514 or \$177.41 per square foot of living area including land. The subject's estimated market value falls within the range of the comparables' sale prices, but below the range on a per square foot basis. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

The appellants also argued 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. The Board finds the appellants failed to overcome this burden of proof.

The Board finds the appellants submitted 3 suggested assessment comparables for the Board's consideration. The board of review did not submit any assessment information to demonstrate the subject property was uniformly assessed. The Board finds the assessment comparables submitted by the appellants are similar to the subject in location, design, age and features, but are all approximately 400 square feet smaller in size than the subject. They have improvement assessments ranging from \$172,335 to \$182,565 or from \$44.94 to \$47.52 per square foot of living area.

The subject property has an improvement assessment of \$196,988 or \$45.83 per square foot of living area, which falls within the range established by the most similar comparables contained in this record on a per square foot basis¹. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The appellants also argued comparable 1 had an assessment increase of .01270 percent while the subject's assessment increased .052730 percent. Based on uniformity, the appellants argued the subject's assessment should be revised to reflect the same percentage increase as comparable 1. The Board finds this type of argument is not a persuasive indicator demonstrating assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. 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 properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

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 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed.

¹ Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. The Board finds the subject's assessed value follows this accepted theory in terms of uniformity and its estimated market value in relation to the similar comparable properties contained in this record.

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.