



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

APPELLANT: Jeffrey Werneke  
DOCKET NO.: 07-02342.001-R-1  
PARCEL NO.: 06-35-108-003

The parties of record before the Property Tax Appeal Board are Jeffrey Werneke, the appellant(s); 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:** \$13,480  
**IMPR.:** \$109,007  
**TOTAL:** \$122,487

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a part one-story and part two-story frame dwelling built in 1928. The subject contains 2,470 square feet of living area. Features include one fireplace, central air-conditioning, a full unfinished basement and a detached garage containing 480 square feet of building area.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not disputing the subject's land assessment. In support of the inequity argument, the appellant submitted a grid analysis of fourteen suggested comparable properties. The comparables are two-story frame dwellings that were built from 1899 to 2001. They were reported as having effective ages ranging from 1905 to 2001. The subject is reported as having an effective age of 1957. Six of the comparables are described as being located in the same neighborhood code as the subject, as assigned by the local assessor. Eight comparables have central air-conditioning, six have at least one fireplace, and each comparable has a garage

ranging from 280 to 792 square feet of building area. Each comparable has a basement ranging from 672 to 1,804 square feet with one having 609 square feet of finished area. The comparables contain from 1,566 to 3,602 square feet of living area and have improvement assessments ranging from \$41,201 to \$102,306 or from \$17.79 to \$32.94 per square foot of living area.<sup>1</sup> The subject property has an improvement assessment of \$109,007 or \$44.13 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$122,487 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing six suggested comparable properties located in the same neighborhood code as the subject, as assigned by the local assessor. The comparable properties consist of part one-story and part two-story or two-story dwellings that were built from 1900 to 1950. Three comparables have central air-conditioning, two have a fireplace and four have a garage ranging from 480 to 624 square feet of building area. Each home has an unfinished basement ranging from 733 to 1,154 square feet of basement area. The dwellings contain from 1,584 to 2,414 square feet of living area and have improvement assessments ranging from \$84,696 to \$122,604 or from \$44.61 to \$55.92 per square foot of living area.

The Avon Township Deputy Assessor, Penny Heckle, testified that the subject's immediate market area was revalued in 2007. Based on 18 sales, it was determined that properties north of Park Avenue sold for prices significantly less than for properties south of Park Avenue. In support of this argument, the board of review introduced sales ratio reports. Page 5 of the sales ratio report depicts 18 sales occurring from May 2004 to August 2006. The homes sold for prices ranging from \$168,831 to \$399,663 or from \$89.74 to \$229.70 per square foot of living area. Heckle testified that properties in Sections 34 and 35 (South of Park Avenue) had higher market values than properties in Sections 26 and 27 (North of Park Avenue), even though they had similar property characteristics. Therefore, all assessments were adjusted to reflect this market value difference. Heckle testified that the properties were delineated as all properties north of Park Avenue as being identified as "Type 22" and all properties south of Park Avenue as being identified as "Type 25." Heckle testified that appellant's comparables #1, #2, #3, #5 and #13 were in a different neighborhood than the subject. 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

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<sup>1</sup> Comparable #6 was reported to have its improvement assessment increased by the board of review to \$70,775 or \$45.19 per square foot of living area.

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. 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 met this burden.

The Board initially finds the board of review's argument regarding higher market values for homes south of Park Avenue is persuasive. After examination of the limited market sales data provided, the Board finds that properties in Sections 34 and 35 generally sell for significantly higher prices for similar type properties based on date of sale and size than do homes located in Sections 26 and 27. The appellant did not sufficiently challenge this data as being in error. The evidence depicts the subject is located south of Park Avenue. Therefore, the board gave less weight to the appellant's comparables identified as being north of Park Avenue ("Type 22").

The Board finds both parties presented assessment data on a total of 20 equity comparables. Appellant's comparable #6 was the only comparable submitted by the appellant that was similar to the subject in neighborhood and house type. Therefore this comparable was given greater weight in the Board's analysis. The board of review's comparables were located in the same neighborhood as the subject and were all located south of Park Avenue like the subject. These comparables were also given greater weight in the Board's analysis. The most similar comparables had improvement assessments ranging from \$44.61 to \$55.92 per square foot of living area. The subject's improvement assessment of \$44.13 per square foot of living area is below this range. After considering adjustments and the differences in both parties' suggested 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 this record and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing 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. 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: 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.