



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

APPELLANT: Patrick Riley
DOCKET NO.: 07-02389.001-R-1
PARCEL NO.: 06-35-108-031

The parties of record before the Property Tax Appeal Board are Patrick Riley, the appellant; 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: \$11,029
IMPR.: \$61,095
TOTAL: \$72,124**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,841 square foot parcel improved with a two-story frame dwelling built in 1921. The subject contains 2,152 square feet of living area. Features include central air-conditioning, a partial unfinished basement and a detached two-car garage containing 440 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. In support of the inequity argument, the appellant submitted a grid analysis of four suggested comparable properties. The comparables are two-story frame dwellings that were built from 1900 to 1927. The comparables are described as being located within 11 blocks of the subject. Each of the comparables have central air-conditioning and a partial basement, one is described as having finished basement area; three have a fireplace and each has a one-car or two-car garage. The comparables contain from 2,044 to 3,172 square feet of living area and have improvement assessments ranging from \$51,402 to

\$86,541 or from \$23.62 to \$27.98 per square foot of living area.¹ The subject property has an improvement assessment of \$91,460 or \$42.50 per square foot of living area.

The comparables were situated on lots ranging from 12,632 to 29,185 square feet of land area and had land assessments ranging from \$13,942 to \$19,790 or from \$0.68 to \$1.10 per square foot of land area. The subject is depicted as having a land assessment of \$11,029 or \$1.41 per square foot of land area. Based on this evidence, the appellant 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 \$102,489 was disclosed. In support of the subject's assessment, the board of review presented various sales ratio studies, property record cards, two letters from the township assessor and 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, multi-level or two-story frame dwellings that were built from 1900 to 1950. One comparable has central air-conditioning, four have a fireplace and each has a garage. The garages ranged from 216 to 800 square feet of building area. Each home has a partial, unfinished basement ranging from 580 to 1,090 square feet of basement area. The dwellings contain from 1,160 to 2,651 square feet of living area and have improvement assessments ranging from \$60,087 to \$103,430 or from \$39.02 to \$52.00 per square foot of living area.

The comparables were situated on lots ranging from 7,841 to 26,136 square feet of land area and had land assessments ranging from \$11,029 to \$18,713 or from \$0.72 to \$1.41 per square foot of land area.

The board of review argued that there is a market value distinction between properties north of Park Avenue and west of Lake Street. It was argued that the assessor made a distinction in valuation, based on older homes (type 25), even though they appeared to be in close proximity to the subject. The assessor was not present at the hearing to testify in support of the sales ratios studies submitted or subject to cross examination regarding his valuation methodology. 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 parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted. The appellant's argument was unequal

¹ The per square foot improvement assessment was incorrectly calculated for three of the comparables and the subject on the appellant's grid analysis.

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 met this burden.

The Board gave little weight to the board of review's argument regarding market distinctions based what appear to be very similar homes located in close proximity to the subject. The Board finds this argument was not supported with testimony or other documentary evidence. The preparer of the sales ratio studies was not present to support the methodology used in making this distinction for older homes north or south of a delineated boundary (Park Street).

The Board finds both parties presented assessment data on a total of 10 equity comparables. The Board gave less weight to the appellant's comparables #1 and #4 because they were significantly older than the subject. In addition, the Board gave less weight to the board of review's comparables because they were dissimilar to the subject in design, age and/or size. The Board finds the appellant's comparables #2 and #3 were most similar to the subject in design, exterior construction, age, size and most other features. Therefore, these two properties were given the most weight in the Board's analysis. These two properties had improvement assessments of \$23.62 and \$28.39 per square foot of living area. The subject's assessment of \$42.50 per square foot of living area is well above 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 not supported by the most comparable properties contained in this record and a reduction in the subject's improvement assessment is warranted.

The Board finds all of the comparables had land assessments ranging from \$0.68 to \$1.41 per square foot of land area. The subject's land assessment is \$1.41 per square foot of land area. The testimony revealed all of the comparables were located in close proximity of the subject. The subject's land assessment is within the established ranged. Therefore, the Board finds the appellant has not shown by clear and convincing evidence that the subject's land assessment is inequitable and no further reduction is warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and a 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 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: December 23, 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.