



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

APPELLANT: Lawrence Fish  
DOCKET NO.: 07-02394.001-R-1  
PARCEL NO.: 06-35-109-019

The parties of record before the Property Tax Appeal Board are Lawrence Fish, the appellant; 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:** \$16,558  
**IMPR.:** \$103,430  
**TOTAL:** \$119,988

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is a 20,038 square foot parcel improved with a two-story style frame dwelling containing 2,651 square feet of living area that was built in 1900. Features include a partial unfinished basement, a fireplace and a 484 square foot attached garage.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. The appellant is not disputing the subject's land assessment. In support of these claims, the appellant submitted a grid analysis detailing four comparable properties and an appraisal with an effective date of December 19, 2007. The equity comparables are located within 5 blocks of the subject. They consist of two-story frame dwellings built from 1870 to 1943. Comparables #1 and #3 were reported to have effective ages of 1900 and 1981. One of the homes has central air-conditioning and a fireplace. The homes have basements ranging from 810 to 1,218 square feet with one home having 609 square feet of finished basement area. Two of the

homes have a garage of either 512 or 792 square feet of building area. The homes range in size from 2,365 to 2,457 square feet of living area. The equity comparables had improvement assessments ranging from \$58,600 to \$83,174 or from \$23.85 to \$34.14 per square foot of living area. The subject property has an improvement assessment of \$103,430 or \$39.02 per square foot of living area.

In support of overvaluation argument, the appellant submitted an appraisal of the subject property with an effective date of December 19, 2007. The appraiser used the sales comparison approach in estimating a value for the subject of \$325,000. The appraiser was not present at the hearing to testify in support of the appraisal methodology or subject to cross-examination regarding his final estimate of value for the subject.

The appraiser examined three comparable properties. The appraisal did not disclose the proximate location of the comparables to the subject. The comparables are situated on lots ranging in size from 7,481 to 8,276 square feet and are improved with two-story style frame dwellings that were 62 or 79 years old and ranged in size from 1,543 to 1,747 square feet of living area. Features of the comparables include central air-conditioning, a two-car or three-car garage and a basement, two of which has some finished basement area. The comparables sold in August or September 2006 for prices ranging from \$240,000 to \$322,000 or from \$144.13 to \$184.32 per square foot of living area, including land. The appraiser adjusted the comparables for differences when compared to the subject for such items as sales concessions, site size, living area, basement finish, air-conditioning, garage size, lack of fireplaces, water rights and updates. After making these adjustments, the comparables had adjusted sales prices ranging from \$289,700 to \$353,000 or from \$168.24 to \$202.06 per square foot of living area, including land. Based on this analysis, the appraiser concluded a value for the subject by the sales comparison approach of \$325,000 or \$122.55 per square foot of living area.

In his final reconciliation, the appraiser placed most weight on the sales comparison approach because "it most readily reflects the activity between buyers and seller within the market place." 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 total assessment of \$119,988 was disclosed. The subject's total assessment of \$119,988 reflects an estimated market value of approximately \$361,737 or \$136.46 per square foot of living area, including land, using the 2007 three year median level of assessments of 33.17% for Lake County as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted a letter from the Avon Township assessor, photographs, a map, a grid analysis detailing five suggested equity comparable

properties, property record cards and an appraisal with an effective date of January 1, 2007. The equity comparables are located in the subject's neighborhood code, as assigned by the local assessor. Proximity of location was not disclosed. The comparables are part one-story and part two-story, one and one-half-story and part two-story or two-story frame dwellings built from 1891 to 1928. Effective ages were reported to range from 1927 to 1955 with the subject having an effective age of 1946. Four of the homes have central air-conditioning; each has a fireplace and a partial or full unfinished basement ranging from 718 to 1,440 square feet. Each home has a garage ranging from 480 to 712 square feet of building area. They range in size from 2,414 to 2,640 square feet of living area and have improvement assessments ranging from \$104,748 to \$118,583 or from \$41.76 to \$45.86 per square foot of living area.

In further support of the subject's assessment the board of review submitted an appraisal of the subject property with an effective date of January 1, 2007. The appraiser used the sales comparison approach in estimating a value for the subject of \$390,000. The appraiser was not present at the hearing to testify in support of the appraisal methodology or subject to cross-examination regarding his final estimate of value for the subject.

The appraiser examined five comparable properties. The comparables are situated on lots ranging in size from 7,405 to 20,473 square feet and are improved with Dutch Colonial or Victorian style dwellings that were from 66 to 108 years old and ranged in size from 1,747 to 2,436 square feet of living area. Four of the five comparables have central air-conditioning; two have a fireplace, each has a two-car detached garage, three have full basements with two being partially finished and two have a cellar. The comparables sold from May 2005 to September 2006 for prices ranging from \$305,000 to \$424,000 or from \$158.05 to \$208.15 per square foot of living area, including land. The appraiser adjusted the comparables for differences when compared to the subject for such items as sales concessions, site size, room count, living area, basement finish, air-conditioning, garage size and deck or porches. After making these adjustments, the comparables had adjusted sales prices ranging from \$372,400 to \$424,900 or from \$158.21 to \$226.68 per square foot of living area, including land. Based on this analysis, the appraiser concluded a value for the subject by the sales comparison approach of \$390,000 or \$147.11 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of its assessment.

In rebuttal, the appellant argued that the board of review's appraiser based his estimation of the subject's market value based on exterior inspections only. It was argued that the interior condition of each property should have been considered in the final value estimate. In addition, the appellant argued that the board of review's equity comparable #2 had a 2007 improvement assessment of \$107,686, which was reduced to \$91,901

in 2008. The appellant further argued that the board of review's comparable #3 sold for \$367,500 in May 2008, however, it had a 2008 assessment which reflected a market value of \$400,038.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends assessment inequity as one basis of the appeal. 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 assessments 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 overcome this burden.

The Board finds the parties submitted nine equity comparables for consideration that were generally similar to the subject. The Board placed less weight on the appellant's comparables #1, #2 and #3 because of their dissimilar basement finish, central air-conditioning, lack of a garage and/or differing neighborhood when compared to the subject. In addition, the Board gave less weight to the board of review's comparables #1, #2, #4 and #5 because they had central air-conditioning which the subject does not enjoy. The Board finds the remaining comparables were generally most similar to the subject in size, construction and most other features. The evidence submitted indicates these properties have improvement assessments of \$23.85 and \$41.76 per square foot of living area, respectively, and support the subject's improvement assessment of \$39.02 per square foot of living area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment of \$39.02 per square foot of living area is within the range established by the most similar comparables contained in this record. Therefore, the Board finds the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 presented by both parties.

The appellant also argued overvaluation as a basis of the appeal. 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.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000).

The Board finds the appellant submitted an appraisal of the subject property in which the subject's market value was estimated to be \$325,000 as of December 19, 2007. The board of review also submitted an appraisal in which the subject's market value was estimated to be \$390,000 as of January 1, 2007. Neither appraiser was present at the hearing to provide direct testimony nor subject to cross examination regarding his methodology or final value conclusions, therefore, the Board will only consider the raw sales data contained within each appraisal report. Both appraisers used the same sale for comparable #1.

The appellant's raw sales data depicts three comparable sales that sold for prices ranging from \$144.13 to \$184.32 per square foot of living area, including land. The Board gave less weight to these comparables because one was approximately one-half the age of the subject, each contained smaller lots than the subject, each featured central air-conditioning, which the subject does not enjoy; two had certain water rights the subject does not have and each was significantly smaller 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 lot size, living area, basement finish, age and/or contained central air-conditioning which the subject does not have. The Board finds each of these differences in both party's appraisals required adjustments which can only be supported by the appraisers, who were not present to testify. After consideration of the unadjusted sales prices of all the comparables, the Board finds the comparables sold for prices ranging from \$144.13 to \$208.15 per square foot of living area, including land. The subject's total assessment reflects an estimated market value of approximately \$136.46 per square foot of living area, including land, which is less than each sales comparable submitted by either party into this record.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Further, with regards to the appellant's overvaluation argument, the Board finds the appellant failed to prove by a preponderance of the evidence the subject's assessment was incorrect. Therefore, no 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 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.