



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

APPELLANT: Dainius & Vaida Indriliunas
DOCKET NO.: 07-02420.001-R-1 through 07-02420.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dainius & Vaida Indriliunas, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-02420.001-R-1	06-21-108-014	11,629	49,851	\$61,480
07-02420.002-R-1	06-21-108-004	3,734	0	\$3,734
07-02420.003-R-1	06-21-108-003	3,113	0	\$3,113

Subject only to the State multiplier as applicable.

ANALYSIS

The subject properties consist of three lots. One of the lots (hereinafter referred to as lot "014") is improved with a frame part one-story and part two-story dwelling built in 1993. The other two lots (herein after referred to as lots "003" and "004") are vacant.¹ The dwelling contains 2,008 square feet of living area and features a full unfinished basement, central air-conditioning, and a fireplace. The two vacant lots (003 and 004) contain 7,000 square feet of land area, and the improved lot (014) contains 6,500 square feet of land area. The appellants were not contesting the subject's improvement assessment. Each property is located in Round Lake Beach in the Duell Shorewood subdivision, Avon Township.

The appellants 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

¹ All three parcels were later merged into parcel number 06-21-108-023.

appellants submitted a letter of argument, a land sales spreadsheet, a grid map and a property record card for each lot. The appellants argued that several parcels in close proximity to the subject were developed with sewer and water available; however, the subject properties do not have sewer and water, and therefore should be assessed at a lesser amount. The appellants argued that in 2007 a new land rate was established which was applied equally to all lots, including those that did not contain sewer and water services. The appellant's map indicates the subject properties are two blocks from similar properties that have sewer and water services. Lot 003 has a land assessment of \$3,113, lot 004 has a land assessment of \$3,734 and lot 014 has a land assessment of \$11,629. No arguments were presented regarding the land sales spreadsheet. However, the parcel numbers depict the sales are located in a different tax block than the subject. Based on this evidence, the appellants requested a reduction in each property's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment for each parcel was disclosed. Lot 014 had a land assessment of \$11,629 and an improvement assessment of \$49,851 for a total assessment of \$61,480; lot 003 had a land assessment of \$3,113 and lot 004 had a land assessment of \$3,734. The subject's land assessment for lot 014 reflects a market value of \$35,059, lot 003 reflects a market value of \$9,385 and lot 004 reflects a market value of \$11,257 using the 2007 three year median level of assessments for Lake County of 33.17%. The board of review presented a land relations spreadsheet and a grid analysis detailing three suggested comparable properties located in a different neighborhood than the subject. The comparable properties consist of lots ranging from 8,600 to 9,400 square feet of land area. The lots have land assessments ranging from \$34,597 to \$37,816 or \$4.02 per square foot of land area.

Avon Township Assessor, Penny Heckle, testified that a standard land valuation methodology was used to assess the subject property. Heckle testified that the subject was treated as assemblage property whereby the three parcels were considered as one parcel which resulted in a reduced assessment, rather than being assessed individually for each lot. Heckle testified that all sales in her analysis included sewer and water. Heckle testified that the first 7,000 square feet has a market value of \$5.34 per square foot with any remaining square footage valued at \$1.34 per square foot of land area. The subject is assessed at a market rate of \$5.34 for the first 7,000 square feet of land area with the remaining land area assessed at a market rate of \$1.34 per square foot of land area, similar to all other homes in the subject's neighborhood. The board of review also submitted a Multiple Listing Service sheet which indicated a lot listed for sale at \$36,888. It was not known if this lot had sewer or water available. The board of review agreed that generally speaking, lots with sewer and water available were more valuable than lots that did not have sewer and water available. The subjects' 2007 assessments were reduced when the three lots were combined into

one parcel number and treated as though they were one lot. Based on this evidence, the board of review requested confirmation of the subjects' assessment.

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 that a reduction in the subjects' land assessments are not warranted. The appellants' 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 appellants have not overcome this burden.

The appellants argued the subjects' assessments should be reduced because the three lots owned by the appellants do not have sewer and water services available, but are assessed the same as similarly located properties that have sewer and water services. The board of review presented evidence that all property in the subjects' neighborhood had land assessments that reflected market values of \$5.34 per square foot of land area for the first 7,000 square feet and \$1.34 per square foot for the remaining land area. The board of review presented additional evidence explaining that the subject parcels received reduced assessments when they were treated as one parcel, rather than as three individual parcels. The three comparables submitted by the board of review depict land assessments of \$4.02 per square foot of land area. The assessments for the subjects' three parcels range from \$0.45 to \$1.78 per square foot of land area, well below the comparable properties submitted into this record. The Board finds the appellants have not provided market data to show that homes located within the subjects' neighborhood were more or less valuable depending if sewer or water was available. The testimony revealed all property within the subjects' neighborhood was assessed uniformly.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have not adequately demonstrated that the subject properties were 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 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.