



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

APPELLANT: Steve & Marsha Bartel
DOCKET NO.: 07-02501.001-R-1
PARCEL NO.: 15-14-101-004

The parties of record before the Property Tax Appeal Board are Steve & Marsha Bartel, 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: \$45,137
IMPR.: \$188,380
TOTAL: \$233,517

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one-story, part two-story style frame dwelling built in 1979 that contains 3,678 square feet of living area. Features of the home include central air-conditioning, two fireplaces, a 775 square foot attached two-car garage and a partial finished basement with a crawl space area.

Steven Bartel appeared before the Property Tax Appeal Board on behalf of the appellants. The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellants are not disputing the land assessment. In support of the inequity argument, the appellants submitted a summary argument, a grid analysis of seven comparable properties, a diagram of the subject property, photographs, property record cards and excerpts from the State of Illinois Property Appraisal Manual.

The seven comparables consist of two-story frame and stucco, brick, brick and stucco or stone and frame dwellings that were built from 1954 to 2003. The comparables had effective ages

ranging from 1988 to 2003. The comparables ranged in size from 4,283 to 6,042 square feet of living area. The comparables have features that include at least one fireplace and a garage. The fireplaces ranged from one to four and the garages ranged from 300 to 1,184 square feet with one home having two garages. Six of the comparables had central air-conditioning. Six of the homes had a basement ranging from 2,176 to 3,108 square feet of basement area with four homes having a recreation room. The comparables had improvement assessments ranging from \$252,225 to \$371,184 or from \$43.33 to \$69.92 per square foot of living area. The subject has an improvement assessment of \$188,380 or \$51.22 per square foot of living area.

The appellants argued that the subject's grade was incorrectly determined and was not uniform with other comparable properties. The evidence depicts the subject has a quality grade of B+5 with the comparables having a quality grade ranging from B to A+5. Based on this evidence, the appellants 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 \$233,517 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing four suggested comparable properties located in the same neighborhood code as the subject, as assigned by the local assessor. The comparable properties consist of one and one-half or two-story frame or brick and frame dwellings that were built from 1978 to 1980. Each comparable has a basement with one having some finished basement area. The basements ranged from 1,439 to 1,919 square feet of basement area. Each comparable has central air-conditioning, at least one fireplace and a garage ranging from 575 to 875 square feet of building area. The dwellings contained from 3,332 to 4,088 square feet of living area and have improvement assessments ranging from \$186,171 to \$232,855 or from \$51.93 to \$60.51 per square foot of living area.

Gary Raupp, the Vernon Township Assessor, testified that the subject had a quality grade of B+5 which was based on State of Illinois Cost Manuals. The grade quality is based on material workmanship at time of construction. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal evidence contesting the subject's quality grade as determined by the Vernon Township Assessor.

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 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 met this burden.

Both parties presented assessment data on a total of eleven equity comparables. The Board finds the appellants' comparables were dissimilar to the subject in exterior construction, age and/or size when compared to the subject. Therefore, these comparables were given less weight in the Board's analysis. Further, the Board finds the board of review's comparables #1 and #3 were dissimilar to the subject in design and/or exterior construction, and therefore, these comparables were also given reduced weight in the Board's analysis. The remaining comparables were generally similar to the subject in location, exterior, size and age. These most similar comparables had improvement assessments of \$51.93 and \$55.87 per square foot of living area. The subject's improvement assessment of \$51.22 per square foot of living area is below these most similar comparables. 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 the record and a reduction in the subject's assessment is not warranted.

The appellants also argued the subject's grade was incorrect and not uniform or consistent with the Illinois Property Appraisal Manual. The testimony revealed that appellant, Steven Bartel, is not proficient in the expertise of applying a quality grade to real property and no experts were presented to sufficiently refute the subject's grade of B+5 as applied by the Vernon Township Assessor. The Board finds the appellants did not provide sufficient documentary evidence to show what the subject's correct grade should be or how the methodology used by the Vernon Township Assessor was incorrect. Therefore, the Board gave this argument little weight. The Board finds Assessor Gary Raupp's testimony was credible regarding a determination of the quality grade applied to the subject and the methodology being uniformly applied throughout Vernon Township.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have 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. Guit

Chairman

Member

Mark Morris

Member

Member

William 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: September 24, 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.