



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

APPELLANT: Ronald S. Wyncott
DOCKET NO.: 07-02532.001-R-2
PARCEL NO.: 07-08-204-002

The parties of record before the Property Tax Appeal Board are Ronald S. Wyncott, 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: \$69,838
IMPR.: \$317,857
TOTAL: \$387,695

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 200,276 square foot parcel improved with a six year-old, two-story style brick dwelling that contains 5,266 square feet of living area. Features of the home include central air conditioning, three fireplaces, a 1,112 square foot garage and a full basement with 625 square feet of finished area.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation based on recent construction as the bases of the appeal. In support of the land inequity argument, the appellant submitted information on three comparable properties located approximately 0.5 mile from the subject. The comparable lots were reported to contain 202,000 or 260,249 square feet and had land assessments ranging from \$74,266 to \$77,496 or \$0.30 or \$0.37 per square foot of land area. The subject has a land assessment of \$69,838 or \$0.35 per square foot of land area.

In support of the improvement inequity argument, the appellant submitted a grid analysis of the same three comparables used to support the land inequity contention. The comparables consist of two-story style brick, frame or brick and frame dwellings that range in age from 10 to 15 years and range in size from 4,000 to 4,180 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, three-car or four-car garages and full or partial basements, one of which is fully finished. These properties have improvement assessments ranging from \$180,709 to \$242,550 or from \$43.23 to \$58.08 per square foot of living area. The appellant's grid indicated the subject contains 5,240 square feet of living area.

In support of the overvaluation argument, the appellant indicated the subject lot was purchased in September 1999 for \$125,000 and the subject dwelling was constructed from 2001 to 2003 for \$429,728. The appellant acknowledged an estimated value of \$30,000 for his function as general contractor, but supplied no evidence that this figure represents a typical fee charged by a contractor, nor was any architect's fee included. The appellant submitted no receipts, invoices or other documentation to support the construction costs, but did submit a simple chart wherein he trended up the subject's land and construction costs by 5% per year. He cited no source for this 5% trending factor to demonstrate that it accurately mirrored the market. Using this trending factor the appellant estimated the subject's market value as of the January 1, 2007 assessment date under appeal to be \$775,877. The appellant also acknowledged construction of a horse barn in 2004, but submitted no construction cost figures or value estimate for this amenity. Based on this evidence, the appellant requested the subject's assessment be reduced to \$258,600.

During the hearing, the appellant argued the traffic pattern of streets near the subject has been altered, resulting in the subject's loss in value. However, he acknowledged he had no evidence from the market to document any loss in value.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$387,695 was disclosed. The subject has an estimated market value of \$1,168,812 or \$221.95 per square foot of living area including land, as reflected by its assessment and Lake County's 2007 three-year median level of assessments of 33.17%.

The board of review's evidence indicated the Warren Township assessor mailed a certified letter on October 28, 2008 to the appellant requesting an inspection of the subject property. This request was an attempt to clarify some property characteristics disputed by the appellant. The appellant did not respond to this request. When this issue was raised at the hearing, the appellant acknowledged he had denied the assessor's office entry to the subject dwelling. For this reason, the board of review made a motion to invoke Section 1910.94(a) of the Official Rules of the Property Tax Appeal Board which states:

No taxpayer or property owner shall present for consideration, nor shall the Property Tax Appeal Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the board of review or a taxing body, during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes.

The Board hereby sustains the board of review's motion and therefore finds the subject dwelling contains 5,266 square feet of living area, as indicated on the subject's property record card.

In support of the subject's land assessment, the board of review submitted information on three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparable lots range in size from 159,736 to 404,770 square feet of land area and have land assessments ranging from \$67,781 to \$80,214 or from \$0.20 to \$0.42 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted a grid analysis of the same three comparables used to support the subject's land assessment. The comparables consist of two-story style brick, stucco and brick, or brick and dryvit exterior construction that range in age from 3 to 18 years and range in size from 5,594 to 9,304 square feet of living area. Features of the comparables include central air conditioning, two to four fireplaces, garages that contain from 936 to 1,096 square feet of building area, various porches or decks and full or partial basements that contain from 2,417 to 4,800 square feet of finished area. These properties have improvement assessments ranging from \$359,655 to \$667,929 or from \$59.15 to \$71.79 per square foot of living area.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted a grid analysis of three comparable sales located in the same assessor's assigned neighborhood code as the subject. The comparables consist of two-story style frame or brick and frame dwellings that range in age from 4 to 13 years and range in size from 3,788 to 4,397 square feet of living area. Features of the comparables include central air conditioning, two fireplaces, garages that contain from 968 to 1,590 square feet of building area, various porches and/or decks and full basements that contain from 2,500 to 3,100 square feet of finished area. The comparables sold between February 2005 and April 2006 for prices ranging from \$1,025,000 to \$1,766,600 or from \$233.11 to \$406.30 per square foot of

living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The board of review also submitted a corrected grid of the appellant's comparables. This grid indicated the comparables were built in 1987 or 1995 and contain two or three fireplaces. The living area of the appellant's comparable 2 was corrected to indicate 3,338 square feet of living area and comparable 3 was corrected to 3,576 square feet of living area. These changes resulted in revised improvement assessments for the appellant's comparables ranging from \$44.32 to \$56.51 per square foot of living area. The board of review's corrected grid also indicated the appellant's comparables had land areas ranging from 200,033 to 260,249 square feet, resulting in revised land assessments ranging from \$0.28 to \$0.35 per square foot of land area.

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 appellant's first 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.

Regarding the land inequity argument, the Board finds the parties submitted six comparables located near the subject. The Board gave less weight to the appellant's land comparable 1 and the board of review's land comparables 1 and 3 because they differed significantly in land area when compared to the subject. The Board finds the appellant's land comparables 2 and 3 and the board of review's comparable 2 were most similar to the subject in location and lot size and had land assessments of \$0.35 per square foot, identical to the subject's land assessment. Therefore, the Board finds the evidence in the record supports the subject's land assessment.

As to the improvement inequity contention, the Board gave less weight to the appellant's comparables 2 and 3 and the board of review's comparable 3 because these properties differed significantly in living area when compared to the subject. The Board finds the appellant's comparable 1 and the board of review's comparables 1 and 2 were similar to the subject in design, living area, location and most amenities and had improvement assessments ranging from \$55.04 to \$69.90 per square foot of living area. The subject's improvement assessment of \$60.36 per square foot of living area falls within this range.

Therefore, the Board finds the evidence in the record supports the subject's improvement assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board finds the appellant claimed the subject lot was purchased in September 1999 for \$125,000 and the subject dwelling was constructed from 2001 to 2003 for a cost of labor and materials of \$429,728. The appellant acknowledged an estimated value of \$30,000 for his function as general contractor, but supplied no evidence that this figure represents a typical fee charged by a contractor, nor was any architect's fee included. The appellant submitted no receipts, invoices or other documentation to support the construction costs, but did submit a simple chart wherein he trended up the subject's land and construction costs by 5% per year. He cited no source for this 5% trending factor to demonstrate that it accurately mirrored the market. Using this trending factor the appellant estimated the subject's market value as of the January 1, 2007 assessment date under appeal to be \$775,877. The appellant also acknowledged construction of a horse barn in 2004, but submitted no construction cost figures or value estimate for this amenity. The Board gave little weight to the appellant's trended value estimate for the subject and finds a 1999 land sale and 2001-2003 construction costs cannot be relied on to reflect the subject's market value as of its assessment date of January 1, 2007.

The Board finds the board of review submitted three comparable sales located in the same assessor's assigned neighborhood code as the subject. The Board gave less weight to the board of review's comparable sale 3 because it was older and considerably smaller in living area when compared to the subject. The board of review's comparables 1 and 2 were similar to the subject in design, age, size and most features and sold for prices of \$233.11 and \$406.30 per square foot of living area including

land, respectively. The subject's estimated market value as reflected by its assessment of \$221.95 per square foot of living area including land is below the two most representative comparables in this record.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence. For this reason, the Board finds the subject's assessment as determined by the board of review is correct and 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. Guit

Chairman

Member

Mario M. Louie

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.