



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

APPELLANT: Jeffery Holmquist
DOCKET NO.: 07-04934.001-R-1
PARCEL NO.: 14-32-405-002

The parties of record before the Property Tax Appeal Board are Jeffery Holmquist, 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: \$48,308
IMPR: \$139,708
TOTAL: \$188,016**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 47,491 square feet is improved with a two-story dwelling of frame construction containing 3,337 square feet of living area. The dwelling was built in 1981. Features of the home include a partial basement of which 399 square feet is finished, central air conditioning, a fireplace, and a 318 square foot garage. The property is located in Deer Park, Ela Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process concerning both the land and improvement assessments. The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 06-01725.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property based on the stipulation of the parties.

In support of this 2007 assessment appeal, the appellant submitted a grid analysis on three comparable properties. One comparable is said to be in the same subdivision as the subject and the others are .5 and 1-mile from the subject. The comparable parcels ranged in size from 42,237 to 178,493 square feet of land area. The comparables had land assessments ranging

from \$36,519 to \$69,903 or from \$0.39 to \$1.02 per square foot of land area. The subject has a land assessment of \$48,308 or \$1.02 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$23,745 or \$0.50 per square foot of land area.

As to the improvement inequity argument, the grid described a split-level and two, one-story¹ frame or masonry dwellings that range in age from 30 to 34 years old. The comparable dwellings range in size from 2,655 to 3,209 square feet of living area. Features include basements, one of which is finished, central air conditioning, one or two fireplaces, and a garage. The comparables have improvement assessments ranging from \$99,920 to \$123,163 or from \$37.63 to \$40.03 per square foot of living area. The subject's improvement assessment is \$139,708 or \$41.87 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$113,968 or \$34.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$188,016 was disclosed. In response to the appeal, the board of review noted that 2007 was the first year of a new general assessment cycle in Ela Township. Therefore, the board of review recognized that the appellant had the opportunity to file the instant appeal from the favorable 2006 decision of the Property Tax Appeal Board, the board further contended that the prior year's decision could not be carried forward in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

In support of the subject's 2007 assessment, the board of review presented a grid analysis of three comparable properties located in the same neighborhood code assigned by the assessor as the subject; two of the comparables were on the same street as the subject property. The comparable parcels range in size from 22,308 to 57,320 square feet of land area and have land assessments ranging from \$22,692 to \$58,306 or \$1.02 per square foot of land area.

Each comparable has been improved with a two-story frame or frame and masonry dwelling ranging in age from 18 to 30 years old. The dwellings range in size from 2,930 to 3,138 square feet of living area. Features include basements, one of which is partially finished, central air conditioning, one or three fireplaces, and a garage ranging in size from 484 to 810 square feet of building area. These properties have improvement assessments ranging from \$140,593 to \$143,340 or from \$44.80 to \$48.92 per square foot of

¹ The photograph supplied of comparable #3 may depict from the rear a one-story dwelling with a walkout basement. In any event, without underlying property record cards or other substantive documentation to draw a different conclusion, the Board has accepted the appellant's descriptions as set forth in the grid analysis.

living area. Based on this evidence, the board of review requested confirmation of the subject's 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's land and improvement assessments as the basis of the appeal. 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.

The parties submitted a total of six equity comparables to support their respective positions before the Board. As to the land inequity argument, the Board has given less weight to appellant's comparables #2 and #3 which were located .5 and 1-mile from the subject parcel. The Board finds the most similar land parcels in location were appellant's comparable #1 and the board of review's comparables, each of which had a land assessment of \$1.02 per square foot of land area, identical to the subject's land assessment of \$1.02 per square foot of land area. Based on this record evidence, the appellant has not established that the subject parcel is being treated inequitably in terms of its land assessment and no reduction in the subject's land assessment is warranted.

As to the improvement assessment, the Board has given less weight to each of the appellant's suggested comparables due to their different design from the subject's two-story design. In addition, the appellant's comparables #2 and #3 were constructed of all brick exteriors different than the subject and comparable #2 was substantially smaller in size than the subject. The Board finds the comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$44.80 to \$48.92 per square foot of living area. The subject's improvement assessment of \$41.87 per square foot of living area is below the range established by the most similar comparables and is justified given its larger overall size based on the economic principal of the economies of scale. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence and the subject's land and improvement assessments as established by the board of review are correct and no reductions are 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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

Member

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: May 21, 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.