



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

APPELLANT: Henry Halverson
DOCKET NO.: 07-05410.001-R-1
PARCEL NO.: 05-10-105-016

The parties of record before the Property Tax Appeal Board are Henry Halverson, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$37,909
IMPR.: \$80,939
TOTAL: \$118,848

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 12,938 square foot parcel improved with an above-ground three-story frame dwelling originally built in 1946 with an effective age of 1992. The subject contains 1,987 square feet of living area.¹ The subject features a full unfinished walkout basement, central air-conditioning and a 528 square foot garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process and various contentions of law as the bases of the appeal. In support of the inequity argument, the appellant submitted a grid analysis of three comparable properties. The comparables consist of 1.5 or two-story frame dwellings that were built from 1992 to 2006 and range in size from 1,612 to 1,707 square feet of living area. The comparables have features that include central air-

¹ The actual square footage was disputed by both parties and is addressed later in this appeal.

conditioning, one fireplace and garages that contain from 231 to 837 square feet of building area. One comparable has a full unfinished basement. These properties have improvement assessments ranging from \$65,155 to \$69,982 or from \$39.85 to \$42.20 per square foot of living area. The subject has an improvement assessment of \$91,468 or \$55.44 per square foot of living area.²

The comparables were situated on lots ranging from 8,479 to 19,097 square feet of land area and had land assessments ranging from \$27,256 to \$66,743 or from \$3.21 to \$3.50 per square foot of land area. The subject has a land assessment of \$39,236 or \$3.00 per square foot of land area.

The appellant argued that the subject's effective age used to calculate his assessment was in error. In addition, the appellant argued that the square footage measurements were incorrect because the Grant Township Assessor incorrectly counted the unfinished first floor as living area, which he considered a basement. The appellant further argued that the subject's quality of grade as determined by the Grant Township Assessor was incorrect. 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 \$130,704 was disclosed. The board of review offered to reduce the subject's assessment to \$118,848 based on a recent inspection of the subject property. The appellant refused this proposed assessment.

In support of the subject's improvement assessment, the board of review submitted a letter from the Grant Township Assessor, property record cards and grid analyses of eight comparable properties. Four of the comparables were located on the same street as the subject. Three of the comparables were the same properties submitted by the appellant. The comparables consist of one and one-half-story or part one-story and part two-story frame dwellings that were built from 1980 to 2006 and range in size from 1,612 to 3,294 square feet of living area. The subject is depicted as having 2,597 square feet of living area. Features of the comparables include central air-conditioning, a fireplace, garages that contain from 231 to 702 square feet of building area. Four of the comparables have a partial or full basement and four have a crawl space foundation. These properties have improvement assessments ranging from \$65,155 to \$140,686 or from \$39.85 to \$59.24 per square foot of living area.

The comparables were situated on lots ranging in size from 5,901 to 19,097 square feet and had land assessments ranging from \$20,624 to \$66,743 or from \$1.87 to \$3.50 per square foot of land area.

² Using 1,650 square feet of living area as reported by the appellant.

The Grant Township Deputy Assessor, Lorry Spencer, testified that she and Grant Township Assessor, Jerry Barr, recently inspected the subject property. Spencer described the subject as a three-story building with the first floor being unfinished. Spencer testified that this was different from a walk-out basement because a walk-out basement would have a majority of its foundation underground. Spencer testified that the subject's first floor is above ground, except for a little bit of the footing area. Therefore, her office considers it an unfinished first story. Spencer testified that this methodology is consistent with practices used throughout the Grant Township. Her office made adjustments for a two-story cathedral which had previously been described as attic area. Spencer re-measured the subject indicating 3,127 square feet of gross area. Her office calculated 1,978 square feet as living area by removing the first unfinished floor from the calculations. Previously the first floor was counted as finished area. In addition, upon inspection, she and the Grant Township Assessor determined the subject had an effective age of 1992 based on the remaining original structure and the new construction. Further, Spencer testified that the subject was granted a 10% reduction in land value because of the sewer easement. Based on this evidence the board of review requested the subject's total assessment be reduced to \$118,848.

In rebuttal, the appellant presented argument regarding the methodology used by the Grant Township Assessor to value the subject. In summary, the appellant argued the Grant Township Assessor erred by entering incorrect data into the computer assisted mass appraisal system (CAMA) that was used to calculate the subject's assessment.

In response, the board of review argued that any errors entered into the CAMA system have been corrected and are supported by its proposal to reduce the subject's assessment.

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 warranted.

The Board initially finds the best evidence in this record of the subject's actual characteristics is based on the description of the property as provided by the board of review upon a recent inspection of the subject property. Therefore, for purposes of this appeal, the Board finds the subject is an above-ground three story dwelling containing 1,978 square feet of living area with an effective age of 1992.

The appellant's argument, in part, 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 met this burden.

The Board finds the parties submitted eight comparables for its consideration as each party used three of the same properties. The Board gave more weight to the appellant's comparables, also used by the board of review and the board of review's comparable #7 because they were most similar to the subject in age, size and most other features. These most representative comparables had improvement assessments ranging from \$39.85 to \$50.59 per square foot of living area. The subject's improvement assessment of \$46.25 is within this range, however, the Board finds a reduction is appropriate after considering the adjustments and differences in both parties comparables for such items as actual age, effective age and quality grade as argued by the appellant. The board of review offered to reduce the subject's improvement assessment to \$80,939 or \$40.92 per square foot of living area, which is still within the range established by the most similar comparables in this record. The Board finds this reduced improvement assessment is fair and just when all arguments are considered regarding the subject's true property characteristics.

The Board further finds the subject has a land assessment of \$39,236. The board of review proposed a reduction in the subject's land assessment to \$37,909 or \$2.90 per square foot of land area. The evidence disclosed the subject is receiving a 10% negative factor applied to its land value based on location and the sewer easement. The Board finds the proposed land assessment of \$2.90 per square foot of land area is supported. The land comparables submitted by both parties ranged from \$1.87 to \$3.50 per square foot of land area. The Board finds the appellant failed to present evidence of land comparables containing similar characteristics as the subject, such as location, amount of land under water and/or land encumbered by public easements, to warrant a further reduction in the subject's land assessment.

In conclusion, the Board finds the evidence in this record established unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is incorrect. The Board finds a reduction is warranted commensurate with the proposed assessment offered by the board of review.

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.