FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Fischer
DOCKET NO.: 08-00375.001-R-1
PARCEL NO.: 09-35-405-007

The parties of record before the Property Tax Appeal Board are John Fischer, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:	$84,137
IMPR.:	$166,155
TOTAL:	$250,292

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two year-old, one-story style frame dwelling that contains 3,361 square feet of living area. Features of the home include central air conditioning, two fireplaces, a 798 square foot garage and a full unfinished basement. The subject is located in Park Ridge, Wauconda Township, Lake County.

Through his attorney, the appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties located on the subject's street and block. The comparables consist of part one-story and part two-story style frame dwellings that were built in 2005 or 2008 and range in size from 3,591 to 4,176 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 832 to 1,150 square foot of building area and full unfinished basements. These properties have improvement assessments ranging from $161,070 to $170,986 or from $40.94 to $44.93 per square

foot of living area. The appellant indicated the subject is a part one-story and part two-story home that contains 4,068 square feet of living area. Based on this claim, the appellant requested a reduction in the subject's improvement assessment.

The record further disclosed the appellant's comparable #1 sold in February 2008 for $625,000 or $130.40 per square foot of living area including land. Based on this evidence the appellant's attorney requested in his brief that the subject's total assessment be reduced to $261,380.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $269,664 was disclosed. The subject has an estimated market value of approximately $811,508 or $241.45 per square foot of living area including land, as reflected by its assessment and the Lake County 2008 three-year median level of assessments of 33.23%.

In support of the subject's improvement assessment, the board of review submitted a letter, property record cards, photographs and a grid analysis of the appellant's comparables, as well as two additional comparable properties. The board of review's letter disclosed that the subject dwelling's living area was changed from 4,068 to 3,361 square feet because the board determined the subject's 707 square foot upper story was unfinished and should not be considered living area. Several photographs were submitted by the board of review that depict an unfinished area with bare studs and exposed insulation. This change resulted in the board of review offering to reduce the subject's 2008 improvement assessment to $166,155 or $49.44 per square foot of living area.

The board of review's letter further indicated the two additional comparables were located approximately 1.1 miles from the subject and were described as one-story style dwellings that were built in 2007 and 2008. These homes have cement fiber and brick, or stone and frame exterior construction and were indicated to contain 2,911 and 2,963 square feet of living area.[1] Features of the comparables include central air conditioning, two fireplaces, garages that contain 952 and 1,212 square foot of building area and full or partial basements that have 1,756 and 2,443 square feet of finished area, respectively. These two properties have improvement assessments of $142,936 and $170,210 or $48.24 and $58.47 per square foot of living area.[2] The property record card for the board of review's comparable 2 indicates the home has some second floor living area. The board of review also claimed that the subject sold in May 2006 for $805,000 or $239.51 per

[1] The property record card for the board of review's comparable #2 indicates it has 434 square feet of living area on its upper floor, with a total living area of 3,139 square feet. A photo of this home included in the board of review's evidence depicts at least one set of windows above its garage.

[2] The board of review indicated its comparable #1 had a partial improvement assessment of $80,917 or $27.20 per square foot of living area. When this property's assessment was converted to a full-year assessment, it was $170,210 or $58.47 per square foot.

square foot of living area including land, based on 3,361 square feet of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review's representative testified that since the subject has no upper floor living area, it is thus a one-story dwelling. As such, the representative testified the appellant's comparables, being two-story homes as clearly depicted in photographs submitted by the board of review, are dissimilar to the subject because of this design difference. The representative also asserted the best evidence of the subject's market value was its sale in May 2006 for $805,000.

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 subject's assessment is warranted.

The appellant's 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 met this burden.

The Board first finds the board of review reduced the subject's living area from 4,068 to 3,361 square feet because the board determined the subject's 707 square foot upper story was unfinished and should not be considered living area. Several photographs were submitted by the board of review that depict an unfinished area with bare studs and exposed insulation. This change resulted in the board of review offering to reduce the subject's 2008 improvement assessment to $166,155 or $49.44 per square foot of living area. The Property Tax Appeal Board finds the board of review's contention that the subject is actually a one-story home, since it has no living area on its upper floor, is correct, notwithstanding the appellant's petition describing the subject as a part one-story and part two-story dwelling that contains 4,068 square feet of living area. Therefore, the Board finds the subject is a one-story home with 3,361 square foot of living area. Because the subject is a one-story dwelling with 3,361 square feet of living area, the appellant's comparables, all of which appear from photographs supplied by the board of review to be two-story homes with significant second-floor living area, are dissimilar to the subject in design and were given less weight in the Board's analysis.
The Board finds the board of review submitted two comparables, but one of these homes also appears to have some second-floor living area. The only comparable in this record that appears similar to the subject in design, and which is assessed above the

subject, is the board of review's comparable #1. However, this most similar comparable had a partial assessment of $80,917, or $27.20 per square foot, which the board of review's representative claimed would be $170,210 or $58.47 per square foot if converted to a full-year assessment. The Board finds reliance on a partial year assessment is insufficient justification for the subject's assessment. Therefore, the Board finds none of the comparables is truly similar to the subject. Nevertheless, the Property Tax Appeal Board finds all the comparables in this record had improvement assessments ranging from $40.94 to $58.47 per square foot of living area. The subject's improvement assessment of $49.44 per square foot of living area, after revision of the subject's living area to 3,361 square feet, falls within the range. Based on the evidence in this record, the Board finds the appellant has not shown by a preponderance of the evidence that the subject is overvalued as reflected by its assessment, after revision by the board of review. However, the Board finds a reduction in the subject's improvement assessment to reflect the subject's revised living area is appropriate.

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.

Chairman

Member

Member

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: April 22, 2011

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.