



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

APPELLANT: Clemence & Jean Richau
DOCKET NO.: 08-00560.001-R-1
PARCEL NO.: 10-22-401-019

The parties of record before the Property Tax Appeal Board are Clemence & Jean Richau, 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: \$30,763
IMPR.: \$95,211
TOTAL: \$125,974

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 7,844 square foot parcel improved with a one year-old, one-story style frame dwelling that contains 1,892 square feet of living area. Features of the home include central air conditioning, a fireplace, a 480 square foot garage and a full unfinished basement. The subject is located in Mundelein, Fremont Township, Lake County.

Appellant Clemence Richau appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land assessment. An improvement assessment argument was withdrawn at the commencement of the hearing. In support of the land inequity contention, the appellants submitted a grid analysis of three comparable lots located on the subject's street and block. Each of the comparables contains 6,272 square feet of land area and has a land assessment of \$25,336 or \$4.04 per square foot of land area. The subject has a land assessment of \$30,763 or \$3.92 per square foot of land area. Based on this evidence the appellants requested the subject's land assessment be reduced to \$35,000 or \$3.19 per square foot of land area.

During the hearing, appraiser Clemence Richau argued that when six new houses are constructed, the subject will have an obstructed view of the Countryside Forest Preserve, whereas the comparables submitted by the appellants will not have an obstructed view. The appellants acknowledged they had submitted no evidence of any lot premium paid when sales occurred for superior views of their comparables or the board of review's comparables when compared to the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$125,974 was disclosed. In support of the subject's assessment the board of review submitted a letter, property record cards and a grid analysis of three comparable properties. The comparable lots are located on the subject's street and contain 6,272 or 6,957 square feet of land area. They have land assessments of \$25,336 or \$28,091 or \$4.04 per square foot of land area. The board of review also submitted a copy of a land appraisal engine used by the Fremont Township assessor's office to value and assess land in the subject's neighborhood. This document indicates a standard lot in the subject's neighborhood is 7,500 square feet and is valued at \$12.00 per square foot of land area. Land areas of 7,501 to 9,000 square feet are valued at \$4.00 per square foot and land areas of 9,001 square feet and more are valued at \$1.33 per square foot. The board of review's letter asserted that "the Fremont Assessor applied the same land valuation model uniformly to each of the submitted comparable properties."

The board of review's evidence also included improvement assessment data and property descriptions of homes on the three comparables used to support the subject's land assessment, as well as sales prices of these comparables to demonstrate the subject's assessment is reflective of its market value. The board of review also indicated the subject sold in August 2007 for \$387,595. 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 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.

The Board finds the parties submitted a total of six land comparables in support of their respective arguments. The comparables were all similar to the subject in lot size and location. The comparables had land assessments of \$4.04 per square foot of land area, while the subject's land assessment is \$3.92 per square foot. The record disclosed a uniform method was utilized to assess all lots in the subject's subdivision. The appellants argued that when six new houses are constructed, the subject will have an obstructed view of the Countryside Forest Preserve, whereas their comparables will not have an obstructed view. The appellants acknowledged they had submitted no evidence of any lot premium paid when sales occurred for superior views of their comparables or the board of review's comparables when compared to the subject. The Property Tax Appeal Board finds a future event which may conceivably impact the subject's value is irrelevant to the subject's market value and assessment as of the January 1, 2008 assessment date at issue in this appeal. Therefore, the Board finds the evidence in this record supports the subject's assessment.

In conclusion, the Board finds the appellants have 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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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: December 3, 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.