



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

APPELLANT: Sonya Foster
DOCKET NO.: 08-00564.001-R-1
PARCEL NO.: 11-09-303-018

The parties of record before the Property Tax Appeal Board are Sonya Foster, 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: \$21,089
IMPR: \$104,194
TOTAL: \$125,283

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a brick exterior constructed condominium unit in the Prairie View North development. The dwelling contains 2,170 square feet of living area. The dwelling is 2 years old. Features of the unit include a partial 885 square foot unfinished basement, central air conditioning, a fireplace, and an attached 400 square foot garage. The property is located in Libertyville, Libertyville Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process challenging both the land and improvement assessments of the subject property. In reporting on the subject property, the appellant also revealed that the subject property was purchased in May 2006 for \$475,000. In support of the inequity argument, the appellant submitted information on six comparable properties located within ½-block of the subject. In the data, the appellant noted that the subject does not have a third bathroom as recorded by the assessing officials, but rather has only 'rough-in' plumbing in the basement.

As to the land inequity argument, the appellant reported that each of the six comparables has a land assessment of \$11,245 whereas the subject has a land assessment of \$21,089. Based on this evidence, the appellant requested a land assessment reduction to \$11,245.

As to the improvement inequity argument, the six comparables are described as brick condominium units each containing 2,236 square feet of living area. Each comparable is 2 years old like the subject and features a 918 square foot unfinished basement, central air conditioning, a fireplace, and a 400 square foot garage. The comparables have improvement assessments of \$106,594 or \$47.67 per square foot of living area. The subject's improvement assessment is \$106,060 or \$48.88 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$103,444 or \$47.67 per square foot of living area.

The appellant's total assessment reduction request to \$114,689 reflects a market value of approximately \$344,067.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$127,149 was disclosed. The board of review's evidence also included an unsigned Certificate of Error¹ disclosing that for 2008 the subject property should have a downward adjustment on the improvement assessment resulting in a reduced total assessment to \$125,283 because "per field inspection, house has only 2 ½ bathrooms instead of 3 ½."

The board of review presented a three-page letter of the Libertyville Township Assessor, the unsigned Certificate of Error, a spreadsheet of all "Type 1" units in the subject's development and a grid analysis of five comparable properties with applicable property record cards attached.

The board of review reported that the subject's condominium development consists of four models with the subject being known as a "Type 1" model. For "Type 1" models, interior units are slightly smaller than end units. The subject is an interior unit. As to the appellant's six comparables, comparables #1 through #5 are "Type 1" end units and comparable #6 is a "Type 2" model, each of which has 2,236 square feet of living area. The assessor also reported that sales of interior "Type 1" units range from \$360,000 to \$475,301 whereas the subject's 'corrected' total assessment reflects a market value of approximately \$375,887.

As to the land inequity argument, the township assessor reported that improved lots in 2008 were assessed by site value or 'per lot' for \$21,089. Admittedly, in 2008 a number of "Type 1" models were incorrectly assessed for land at \$11,245 which was corrected in 2009. In the grid analysis, of the five comparables

¹ The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

presented, two reflect the erroneous lesser land assessment and three are identical to the subject's land assessment of \$21,089.

As to the improvement inequity argument, the grid has descriptions and assessment information on five comparable brick condominium units that are 2 years old. The dwellings contain either 2,170 or 2,236 square feet of living area and feature unfinished basements of either 885 or 918 square feet of building area. Each has central air conditioning, a fireplace, and an attached 400 square foot garage. These properties have improvement assessments of either \$104,193 or \$106,594 which reflects either \$47.67 or \$48.02 per square foot of living area. With the suggested improvement assessment for the subject of \$104,194 as shown in the unsigned Certificate of Error, the subject would have an improvement assessment of \$48.02 per square foot of living area, identical to comparables #3 through #5 which feature 2 ½ baths like the subject.

Based on this evidence and despite noting that the subject property's total assessment should be corrected to \$125,283, the board of review requested confirmation of the subject's assessment of \$127,149.

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 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 met this burden based on the corrected description of the subject dwelling as presented by the board of review. The Board does not find a correction in the subject's land assessment is warranted.

The parties presented eleven equity comparables located in the subject's condominium unit development to support their respective positions before the Property Tax Appeal Board as to both the land and improvement assessments of the subject property.

As to the subject's land assessment, the board of review acknowledged several errors in the land assessments of some of the units which were corrected in the 2009 assessments. The uniformity requirement prohibits taxing officials from valuating one kind of property within a taxing district at a certain proportion of its true value while valuating the same kind of property in the same district at a substantially lesser or

greater proportion of its true value. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960); People ex rel. Hawthorne v. Bartlow, 111 Ill.App.3d 513, 520 (4th Dist. 1983). A uniformity violation can be established through evidence regarding the assessed valuations of a small number of properties. Du Page County Board of Review v. Property Tax Appeal Board, 284 Ill.App.3d 649, 655 (1996). The properties selected for comparison must be similar in kind and character and must be similarly situated to the subject property. Id. at 654. The court in Pace Realty Group, Inc. v. Property Tax Appeal Board, 306 Ill.App.3d 718 (2nd Dist. 1999), stated in pertinent part "the PTAB [Property Tax Appeal Board] errs as a matter of law when it selects as a comparable a parcel of property which has also received the same contested assessment. Conducting uniformity analysis in such a manner will lead to absurd results and will render the assessment appeal process meaningless." Id. at 728. In this matter, the Board finds that use of the 2008 erroneous land assessment of several properties to provide the appellant with a land assessment reduction would similarly lead to an absurd result, particularly where the assessing officials promptly recognized the error and corrected the erroneous land assessments in the following year. As such, the Board finds that no change in the subject's land assessment is warranted on this record.

As to the improvement inequity argument, first the Board recognizes that the board of review's evidence has presented a suggested improvement assessment reduction for the subject to \$104,194 or \$48.02 per square foot of living area. While the parties presented eleven comparables, the Board has given less weight to the appellant's comparables and board of review comparables #1 and #2 due to their slightly larger dwelling sizes of 2,236 square feet of living area. The Board finds board of review comparables #3, #4 and #5 were most similar and, in fact, basically identical to the subject in dwelling size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$48.02 per square foot of living area. The subject's revised improvement assessment as suggested by the board of review's evidence of \$48.02 per square foot of living area is identical to these most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment as suggested to be revised by the board of review is now equitable and a further reduction beyond an improvement assessment of \$104,194 in the subject's improvement assessment would not be 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 Morris

Member

Shawn 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: June 24, 2011

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.