



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

APPELLANT: Michael & Isabelle Hennessy
DOCKET NO.: 08-00857.001-R-1 through 08-00857.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael & Isabelle Hennessy, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-00857.001-R-1	09-28-301-028	199	0	\$199
08-00857.002-R-1	09-28-301-029	199	0	\$199
08-00857.003-R-1	09-28-301-024	199	0	\$199

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of three unimproved residential parcels that contain from 4,143 to 5,285 square feet of land area. The subject is located in Wauconda, Wauconda Township, Lake County.

The appellants appeared before the Property Tax Appeal Board claiming a contention of law as the basis of the appeal. In support of their claim, the appellants submitted a brief letter challenging the classification of the subject parcels as wetlands, which they contend "will make the property less appealing for resale." The appellants want the subject to be described as residential vacant.

Appellant Michael Hennessy testified the appellants do not claim the assessed values of the subject parcels are incorrect, but do object to the description of the subject as wetlands, upon reduction of the subject's assessments by the board of review.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$597 was disclosed. In support of the subject's assessment, the board of review submitted a letter, in which the board acknowledged the subject parcels' assessments were reduced "when it was discovered that the parcels were classified as 'wetlands'". The board of review also submitted a copy of a letter from the appellants to the Lake County Board of Review, in which the appellants stated two of the subject parcels "are in a spillway to Slocum Drain and at on (sic) average 60% under water, greatly reducing their market value." The appellants' letter indicated the purchase prices of the subject parcels ranged from \$666 to \$826. The board of review also submitted a computer-generated map of the subject's neighborhood that depicts the subject parcels as wetlands. Furthermore, the board of review submitted an appraisal land engine which depicts the subject lots' value at \$587, which is the basis for their \$199 assessments. Finally, the board of review's letter claims the board "believes that the (subject) properties are classified and assessed uniformly with similar properties in the subject's assessment neighborhood." Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board finds the subject parcels' assessed values were not contested by the appellants, but that the terminology used by the board of review in describing the parcels as wetlands was the basis of the appeal. However, the appellants' letter that was submitted in the board's evidence described two of the subject parcels as 60% under water, greatly reducing their market value." The board of review's letter stated that the board "believes that the (subject) properties are classified and assessed uniformly with similar properties in the subject's assessment neighborhood." The evidence in this record indicates the subject parcels are described and assessed in a uniform manner with other similar parcels classified as wetlands, as demonstrated on the board of review's map. The Board finds the board of review's classification of the subject residential parcels as wetlands is appropriate. Since the appellants did not request a reduction in the subject's assessments, the Board finds the assessments of the subject parcels as determined by the board of review are 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 Morris

Member

Shawn P. 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: January 21, 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.