



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

APPELLANT: Michael & Isabelle Hennessy  
DOCKET NO.: 08-00858.001-R-1  
PARCEL NO.: 09-24-300-085

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:

**LAND:** \$30,230  
**IMPR.:** \$56,054  
**TOTAL:** \$86,284

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 14,275 square foot parcel improved with a one-story residential dwelling containing 1,100 square feet of living area, a secondary structure used as an office/work shop containing 556 square feet of building area and a two-car garage containing 484 square feet of building area. The residential dwelling, built in 1965, features vinyl siding with a brick veneer exterior and a full, partially finished basement. The secondary structure was built in 1941 on a slab foundation and was describe as being in poor condition.

Appellant, Michael Hennessy, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal along with a legal contention that the subject is not properly receiving a homestead exemption and improper assessment methods as employed by the Wauconda Township Assessor's office. In support of these arguments, the appellants submitted written argument, a grid analysis of four suggested

comparables, photographs and an Agreed Judgment Order<sup>1</sup>. The comparables are located within 800 feet of the subject. The appellants' grid analysis lacks detailed information<sup>2</sup>. The suggested comparables consist of one-story or two story frame dwellings that range in size from 556 to 2,410 square feet of living area. One comparable has a partial basement and three have a garage ranging from 161 to 1,761 square feet of building area. Three of the comparables have improvement assessments ranging from \$57,298 to \$127,069 or from \$28.50 to \$54.08 per square foot of living area.<sup>3</sup> The subject's main residential dwelling has an improvement assessment of \$44,113 or \$40.10 per square foot of living area. The secondary structure has an improvement assessment of \$11,940 or \$21.48 per square foot of building area.

The appellants also submitted a spreadsheet depicting 26 improved properties. Details regarding property characteristics and size were not disclosed other than 24 of the properties had lake access or were on the lake. The comparables were located within 2,500 feet from the subject property. In addition, the properties were reported to have land assessments ranging from \$0.22 to \$3.37 per square foot of land area and building assessments ranging from \$27.30 to \$49.92 per "AGLA." The photographs depict a framed-in stairwell, which the appellant argued was improperly assessed as an enclosed frame porch.

The evidence revealed the subject parcel is the result of a consolidation of two separate parcels. The exact date of consolidation was not disclosed. The appellants argued that the secondary structure was not a residence, but was used instead as a storage area. The appellant argued that the secondary structure was not heated and did not have water service. In addition, the appellants argued that a stairwell was improperly assessed as an enclosed frame porch and the secondary structure contained a bay window that was improperly included in the square footage of the structure. Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total final assessment of \$86,284 was disclosed. The two dwellings have improvement assessments of \$44,113 and \$11,940 or \$40.10 and \$21.48 per square foot of living area and building area, respectively.

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<sup>1</sup> The Agreed Judgment Order, entered on or about July 21, 2010, relates to the secondary structure and states "[d]efendant shall be permanently barred, restrained and enjoined from using the "1 story frame building" . . . as a residence, a residential structure or anything other [sic] use other than an accessory structure used for the storage of personal property."

<sup>2</sup> Property characteristics were utilized from the property record cards.

<sup>3</sup> The appellants' grid incorrectly listed the improvement assessments as depicted on each property record card provided. The property record card and assessment information was not provided for comparable #3.

In support of the subject's improvement assessments, the board of review offered property record cards and a separate assessment analysis for each dwelling contained on the subject parcel. Patricia Oaks, the Wauconda Township Assessor, testified that in 2008 the secondary structure was a stand-alone residential structure. Oaks further testified that land in the subject's neighborhood was assessed at a market value of \$6.25 for the initial 13,000 square feet of land area with the additional square footage assessed at \$0.67 per square foot, and is uniformly assessed throughout the township including the subject's neighborhood. For the main residential dwelling, the comparables consist of one-story dwellings of frame construction that were built from 1959 to 1984 and are located in the same neighborhood code as the subject, as assigned by the local assessor. Two comparables have a partially, finished basement. Each comparable has a garage which ranged in size from 288 to 484 square feet of building area. The comparables range in size from 1,080 to 1,398 square feet of living area and have improvement assessments ranging from \$38,123 to \$59,086 or from \$35.30 to \$45.59 per square foot of living area.

For the secondary structure, the comparables consist of one-story dwellings of frame construction that were built from 1921 to 1942. The comparables are also located in a different neighborhood code than the structure, as assigned by the local assessor. Each comparable is built on a slab foundation, and one has a 240 square foot garage. The comparables range in size from 480 to 620 square feet of living area and have improvement assessments ranging from \$15,486 to \$22,810 or from \$32.26 to \$36.79 per square foot of living area.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the predominate subject matter of this appeal. The Property Tax Appeal Board further finds a reduction in the subject property's assessment is not warranted.

The appellants' 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 appellants have not met this burden.

The appellants initially argued the subject property was not properly receiving a homestead exemption. Section 16-180 of the Property Tax Code states in relevant part:

Procedure for determination of correct assessment. The Property Tax Appeal Board shall establish by rules an informal procedure for the determination of the correct

assessment of property which is the subject of an appeal.

(35 ILCS 200/16-180)

Therefore, the Property Tax Appeal Board is without jurisdiction to determine if the subject is entitled to certain exemptions.

Further the Board gave no weight to the Agreed Judgment Order submitted by the appellants. The Board finds this order was entered on or about July 21, 2010, and has no bearing on the 2008 assessment. Further, the Board finds the Agreed Judgment Order only prohibits the appellants from using the secondary structure as a residence from the date of the order, in 2010. Nothing in the Agreed Judgment Order relates to the use of the secondary structure in 2008.

The appellants also argued the subject property's improvements were inequitably assessed. In regards to the main residential structure, the Board gave little weight to the appellant's comparables #1, #3 and #4 because they were dissimilar to the main residential structure in size, design and/or lack detailed information from which a comparison could be made. The Board also gave reduced weight to the board of review's comparable #1 because it is significantly newer than the subject. The board of review's remaining comparables and the appellants' comparable #2 were generally similar to the main residential dwelling in most respects. They had improvement assessments ranging from \$35.30 to \$54.08 per square foot of living area. The main residential structure has an improvement assessment of \$40.10 per square foot, which is within the range established herein by the most similar comparables, and therefore, no reduction is warranted in the subject's main residential improvement assessment.

In regards to the secondary improvement, the appellants submitted the same four comparables. The Board gave these comparables no weight because they were not similar to the subject in size, design, physical condition and/or lacked detailed information. The Board also gave little weight to the 26 improved comparables submitted by the appellants because they too lacked detailed information from which a comparison could be made. The board of review presented three comparable properties that were generally similar to the secondary structure in size, design and age. They had improvement assessments ranging from \$32.26 to \$36.79. The assessment for the secondary structure is \$21.48 per square foot of building area. Based on the evidence submitted, the Board finds the secondary structure's improvement assessment is below the most similar properties in this record and appears to be equitable and just based on its condition. The Board finds this structure is equitably assessed, even if the enclosed frame porch is properly assessed as a stairwell and if the bay window is removed from the square footage calculation.

The evidence depicts the subject's improvement assessments were reduced following a field visit in January 2009. The main

residential dwelling was characterized as a split level and was corrected to a one-story with a basement. In addition, the attic area over the secondary structure's garage was removed and the condition of this structure was changed to poor. Therefore, the Board also finds no further reduction in the improvement assessment for this structure is warranted.

The 26 comparables submitted by the appellants lack specific detail regarding land size from which a comparison can be made and 24 were located in neighborhoods different from the subject. Therefore little weight was accorded this evidence. The township assessor testified that the subject's land is assessed at a market value of \$6.25 per square foot of land for the initial 13,000 square feet of land area and the remainder assessed at \$0.67 per square foot. The board of review relied upon its comparables #1, #2 and #3 previously submitted for its land comparables because these were located in the same assessment neighborhood as the subject under appeal. These comparables had land assessments of \$2.12 per square foot of land area, which is the same for the subject's main residential dwelling and for the secondary structure. Therefore, no reduction is warranted in the subject's land assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclose that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's improvements and land were inequitably assessed. Therefore 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.



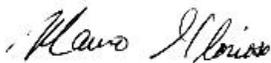
Chairman



Member



Member



Member



Acting 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 23, 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.