



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

APPELLANT: Dorothy Dumke
DOCKET NO.: 08-01404.001-R-1
PARCEL NO.: 09-36-303-006

The parties of record before the Property Tax Appeal Board are Dorothy Dumke, the appellant; 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: \$28,553
IMPR: \$127,651
TOTAL: \$156,204**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a twenty year-old, one-story style brick dwelling that contains 2,478 square feet of living area. Features of the home include central air conditioning, two fireplaces, a full, partially finished basement and an 858 square foot garage. The subject is located in Wauconda, Wauconda Township, Lake County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. In support of the improvement inequity argument, the appellant submitted photographs and a grid analysis of four comparable properties, three of which are located in the same assessor's assigned neighborhood code as the subject. The comparables consist of one-story style dwellings of brick and frame or frame exterior construction that were built between 1970 and 2000 and range in size from 1,612 to 2,266 square feet of living area. Features of the comparables include central air conditioning, two-car or three-car garages and full or partial basements, two of which are finished. Three comparables have one or two fireplaces. These properties have

improvement assessments ranging from \$67,987 to \$86,196 or from \$37.52 to \$50.83 per square foot of living area. The subject has an improvement assessment of \$127,651 or \$51.51 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$80,000 or \$32.28 per square foot of living area.

During the hearing, the appellant testified the subject's basement floor has cracks and that mold is present in the basement. The appellant submitted no evidence from the market that these items have caused the subject to suffer a loss in value. The appellant also argued the subject is not full brick, as the brick veneer does not extend up to the roof gables.

In cross-examination, the board of review's representative asked the appellant if she had requested the township assessor view the subject dwelling to determine whether a loss in value may have occurred. The appellant answered she did not make such a request.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$156,204 was disclosed. In support of the subject's assessment the board of review submitted property record cards and a grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables consist of one-story style brick, frame, or brick and frame dwellings that were built between 1964 and 1988 and range in size from 2,072 to 2,506 square feet of living area. Features of the comparables include central air conditioning, one or three fireplaces, garages that contain from 528 to 1,782 square feet of building area and full basements, one of which is fully finished. These properties have improvement assessments ranging from \$96,133 to \$127,642 or from \$46.40 to \$50.93 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

During the hearing, the board of review's representative called Wauconda Township assessor Pat Oaks as a witness. Oaks testified brick homes like the subject are more valuable in the market than frame homes because brick homes "sell better." Oaks further testified that if the appellant was to call her office and request a visit from the assessor, a change to the subject's assessment would be made if conditions were warranted.

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 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 not met this burden.

The Board finds the parties submitted a total of seven comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables because they differed from the subject in exterior construction, living area and/or age. Notwithstanding the age difference of the board of review's comparable 1, comparable 2's frame exterior and comparable 3's brick and frame exterior, the Property Tax Appeal Board finds the board of review's comparables were the most similar to the subject in living area. Although the subject's improvement assessment of \$51.51 per square foot of living area falls just above the range of these most representative comparables at \$46.40 to \$50.93 per square foot of living area, the Board finds the subject's higher assessment is justified, given its age, brick exterior, large garage and finished basement. Finally, the Board finds the appellant submitted no market evidence that the subject's floor cracks and mold condition had diminished its value. Therefore, the Board finds the evidence in this record supports the subject's assessment.

In conclusion, the Board finds the appellant has 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 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: 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.