



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

APPELLANT: Michael W. Shields  
DOCKET NO.: 08-01456.001-R-1  
PARCEL NO.: 05-11-205-066

The parties of record before the Property Tax Appeal Board are Michael W. Shields, 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:** \$24,955  
**IMPR:** \$99,152  
**TOTAL:** \$124,107

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel consists of 24,456 square feet of land area is located on a channel with boating access to Fox Lake. The parcel is improved with a one-story single-family dwelling of brick exterior construction containing 1,908 square feet of living area. The dwelling is 36 years old. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces,<sup>1</sup> and a 552 square foot garage. The property is in Ingleside, Grant Township, Lake County

The appellant appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process regarding both the subject's land and improvement assessments. In support of these inequity arguments, the appellant submitted information

---

<sup>1</sup> At hearing the appellant contended the property actually has two wood burning stoves with chimneys. This issue was not raised in the appellant's appeal petition beyond submitting a copy of a 1987 Certificate of Error which removed one fireplace assessment. No interior photographic evidence was presented by the appellant as part of this appeal. The township assessor testified requests to view the interior to address any such disputes have been denied. The assessor acknowledged that if confirmed to be a wood burning stove, the assessment of that item would be removed.

on four suggested comparable properties. In addition, the appellant argued in a brief that the subject dwelling has the "lowest square foot cost as per Illinois Real Property Appraisal Manual" (documents attached and highlighted). The appellant further contended the lot is "irregular sloped 20% channel bottom 50% floodplain" and the property was damaged in July 2008 by a flood with claims pending with FEMA. The appellant also relied in part on the subject's 1984 purchase price of \$113,500 contending this was the lowest priced property in the area at the time. Based on this purchase price, the appellant contends in effect that the subject's 2008 assessment is now excessive as compared to the subsequent purchase prices of several of the comparables. However, no recent credible similar sales were submitted by the appellant to support this claim.

The appellant also cited to a 1990 favorable decision by the Property Tax Appeal Board which reduced the subject's assessment to \$37,243. The appellant reported that despite the circumstances "being the same," the subject's assessment has "been increased to erase [the] 1990 decision." Documents concerning 1992 and 1993 assessment decisions at the township and county levels were submitted along with a 1987 Certificate of Error referenced in footnote 1. Also submitted was a January 1991 letter from Mike Vespa of the Illinois Department of Revenue, Office of Appraisals, discussing assessment practices for open frame porches and whether, based on a photograph (no copy submitted), the subject property had such an assessable porch.

In the Section V grid analysis of the Residential Appeal petition, the appellant reported land sizes for each of his four comparables. Also attached to the appeal were copies of property record cards for each of these properties, but those documents did not reveal the land sizes of these properties. As part of its submission, the board of review submitted a revised grid analysis of the appellant's comparable data and provided land sizes for each property which differ from those presented by the appellant. For purposes of this decision and in the absence of substantive evidence to support the figures reported by the appellant, the appellant's land comparables will be analyzed using the data supplied by the board of review.

The appellant's four comparables, located from next door to 175 feet from the subject property, range in land size from 15,500 to 24,645 square feet of land area.<sup>2</sup> The properties have land assessments ranging from \$21,018 to \$28,164 or from \$1.14 to \$1.36 per square foot of land area. The appellant asserted that comparables #1 and #4, while not on the channel, have "deeded boat rights/water rights (subdivision) for boating and fishing"

---

<sup>2</sup> It is noted that the appellant reported the subject parcel as 18,000 square feet of land area and the comparables ranging from 14,570 to 26,680 square feet of land area.

afforded to them by their subdivision.<sup>3</sup> Comparables #2 and #3 are located on the channel like the subject and comparable #3 has a 90 foot steel sea wall. The subject has a land assessment of \$24,955 or \$1.02 per square foot of land area. Based on the foregoing evidence, the appellant requested a land assessment reduction to \$20,000 or \$0.82 per square foot of land area.

The four properties presented by the appellant are improved with a one-story, a two-story,<sup>4</sup> and two, tri-level dwellings of masonry or frame and masonry exterior construction that range from 24 to 48 years old. The comparable dwellings range in size from 1,758 to 2,237 square feet of living area.<sup>5</sup> Three comparables have basements, two of which are partially finished, central air conditioning, one or two fireplaces, and garages ranging in size from 420 to 888 square feet of building area. The comparables have improvement assessments ranging from \$67,226 to \$96,661 or from \$30.05 to \$49.73 per square foot of living area. The subject's improvement assessment is \$99,152 or \$51.97 per square foot of living area. The appellant contended that split-level dwellings have higher building costs per the Illinois Real Property Appraisal Manual. In support of this proposition, the appellant submitted two pages (dated 12/88) purportedly from the Illinois Real Property Appraisal Manual. On each was highlighted the base cost for a 2,000 square foot dwelling of frame construction and of masonry construction, respectively. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$67,226 or \$35.23 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$124,107 was disclosed. As to the appellant's evidence, the board of review pointed out that comparables #1 and #4 are not located on "channel front" lots like the subject and are assigned to a different neighborhood code by the township assessor. The board of review also contended that appellant's improvement comparables #2, #3 and #4 differ from the subject dwelling in design.

In support of the subject's land and improvement assessments, the board of review presented descriptions and assessment information on three comparable properties located within a few blocks of the subject and in the same neighborhood code assigned by the township assessor. Each of the properties is located on the "channel front" like the subject. The parcels range in size from 15,345 to 538,242 square feet of land area. They have land assessments ranging from \$20,946 to \$27,464 or from \$0.05 to \$1.37 per square foot of land area. Based on this evidence, the

---

<sup>3</sup> In questioning the township assessor, the appellant established that such water rights afforded to comparables #1 and #4 are not considered in a parcel's real property assessment.

<sup>4</sup> The appellant reported this as a three-story dwelling per the Illinois Real Property Appraisal Manual. The attached property record card reports a two-story dwelling.

<sup>5</sup> Dwelling sizes were drawn from the applicable property record cards to reflect above-grade living area.

board of review requested confirmation of the subject's land assessment of \$1.02 per square foot of land area.

The three parcels are improved with one-story brick dwellings that range from 44 to 53 years old. The dwellings range in size from 1,342 to 1,616 square feet of living area. Features include full basements, two of which are partially finished, central air conditioning, one or two fireplaces, and garages ranging in size from 400 to 546 square feet of building area. These properties have improvement assessments ranging from \$66,088 to \$76,666 or from \$44.18 to \$51.82 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment of \$51.97 per square foot of living area.

On cross examination, the appellant established that board of review comparable #1 is a 12-acre parcel located about ½-mile from the subject, which is zoned for commercial development. As to this comparable, the board of review conceded that over 432,000 square feet is classified as wetlands at a rate of \$0.05 per square foot; over 48,000 square feet is classified as lakes/lake bottom and assessed at \$0.01 per square foot; and the remaining 56,849 square feet is classified as residential with an assessed value of \$2.10 per square foot of land area.

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 further finds a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds no merit in the appellant's effort to rely on a 1990 assessment reduction decision made by the Board regarding the subject property. Section 9-145 of the Property Tax Code provides in part that except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). The Board further finds in accordance with the requirements of the Property Tax Code, assessors and boards of review are required to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. The appellant provided no market value evidence to support the inference he made that the subject property's fair cash value has not changed in 18 years from 1990 to 2008.

Turning to the assessment equity issue, the parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. 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.

As to the land inequity argument, the Board has given less weight to appellant's comparables #1 and #4 along with board of review comparable #1 for differences in location, size and/or features of the land. The Board finds the remaining four comparable parcels were most similar to the subject in location, size and water feature. These comparables had land assessments ranging from \$1.32 to \$1.37 per square foot of land area. The subject's land assessment of \$1.02 per square foot of land area is less than the most similar comparables on a per-square-foot basis. Therefore, the Board finds the appellant has failed to establish a lack of land assessment uniformity by clear and convincing evidence on this record.

As to the improvement inequity argument, the Board has given less weight to appellant's comparables #2, #3 and #4 due to differences in design when compared to the subject's one-story dwelling. The Board finds the remaining four comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$66,088 to \$76,666 or from \$30.05 to \$51.82 per square foot of living area. The subject's improvement assessment of \$99,152 or \$51.97 per square foot of living area is slightly above the range established by the most similar comparables on this record. However, the subject's square-foot improvement assessment appears justified given the subject's newer age and additional deck/porch features as compared to the highest comparable identified as board of review comparable #3. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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 taxation 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 appellant disclosed 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 property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: March 23, 2012

*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.