



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

APPELLANT: Gerald Kolar
DOCKET NO.: 08-02252.001-R-1
PARCEL NO.: 07-12-414-008

The parties of record before the Property Tax Appeal Board are Gerald Kolar, 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: \$26,163
IMPR.: \$65,348
TOTAL: \$91,511

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 40,432 square foot parcel improved with a one-story frame dwelling that was built in 1983. The subject contains 1,776 square feet of living area. Features include a partial unfinished basement, central air-conditioning and a garage.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these claims, the appellant submitted a grid analysis detailing four comparable properties to be used for both the inequity argument and the overvaluation argument.¹ The comparables are located within eight blocks of the subject. They consist of one-story frame and masonry dwellings that ranged in age from 4 to 37 years old. Three of the homes are described as having central air

¹ At the hearing, the appellant requested the Property Tax Appeal Board disregard the additional comparables submitted by the appellant. Therefore, only the four comparables submitted with the original appeal petition will be discussed in this decision.

conditioning; three have a fireplace and a garage and each has a full or partial basement with one having some finished basement area. The homes range in size from 1,344 to 2,004 square feet of living area. The comparables had improvement assessments ranging from \$55,567 to \$78,302 or from \$36.96 to \$55.75 per square foot of living area. The subject has an improvement assessment of \$65,348 or \$36.80 per square foot of living area.

The comparables were situated on lots ranging from 15,312 to 30,625 square feet of land area. They had land assessments ranging from \$16,172 to \$25,111 or from \$0.82 to \$1.06 per square foot of land area. The subject has a land assessment of \$26,163 or \$0.65 per square foot of land area.

The same comparables sold from August 2005 to October 2008 for prices ranging from \$206,948 to \$235,000 or from \$114.77 to \$174.86 per square foot of living area, including land. The appellant's grid analysis depicts comparable #1 sold in February 2008 for \$206,948 and again in October 2008 for 208,000. The appellant also submitted the 2007 Lake County Notice of Final Decision regarding the subject property. The subject's assessment of \$91,511 depicts an estimated value for the subject of approximately \$275,387 or \$155.06 per square foot of living area, including land, using the 2008 three-year median level of assessments for Lake County of 33.23% as determined by the Illinois Department of Revenue.

The appellant also submitted written argument and an analysis claiming various properties located in close proximity to the subject were also over assessed. Detailed information regarding these properties was not submitted. The appellant supported this argument with a spreadsheet, a graph and newspaper articles. The spreadsheet compares estimated market values as determined by Zillow.com with estimated values as reflected in the assessments and actual sale prices. The graph depicts percentage of increase in assessments from 1991 to present and the newspaper articles depict falling home prices starting in January 2007. The appellant offered no supporting testimony or argument regarding these additional claims at the hearing. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$91,511 was disclosed. In support of the subject's assessment, the board of review submitted a letter from the Assistant Chief County Assessment Officer of Lake County, photographs, a map and a grid analysis detailing four suggested comparable properties and property record cards. The comparables are located in the subject's neighborhood code, as assigned by the local assessor. The comparables are one-story frame or masonry dwellings built from 1975 to 1986. Each comparable has central air conditioning and a full or partial basement. Two of the comparables have some finished basement area. Two comparables have a fireplace and each has a garage with one comparable having an additional garage. The comparables range in size from 1,248 to 1,732 square

feet of living area and have improvement assessments ranging from \$55,567 to \$71,247 or from \$39.50 to \$47.50 per square foot of living area.

The homes are situated on parcels ranging from 30,625 to 40,635 square feet of land area and have land assessments ranging from \$25,111 to \$26,184 or from \$0.64 to \$0.82 per square foot of land area. Three of the homes sold from June 2006 to September 2007 for prices ranging from \$235,000 to \$302,000 or from \$174.44 to \$216.35 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of its assessment.

In rebuttal, the appellant argued that the board of review's comparables were dissimilar to the subject in size, exterior finish and or contained additional amenities the subject does not enjoy. Further the appellant argued the board of review's comparables were over assessed and were located in an unincorporated area of the county or in an area dissimilar to the subject.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends assessment inequity as one basis of the appeal. 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 assessments 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 seven comparables for consideration as the appellant's comparable #4 was also used by the board of review as comparable #1. The Board placed less weight on the appellant's comparable #3 because it is dissimilar to the subject in age and lacks a garage which the subject enjoys. The Board also gave less weight in its analysis to the board of review's comparable #2 because it is dissimilar to the subject based on size when compared to the subject. The Board finds the remaining comparables submitted by both parties were generally similar to the subject in most respects. The evidence submitted indicates these properties have improvement assessments ranging from \$39.08 to \$55.75 per square foot of living area and support the subject's improvement assessment of \$36.80 per square foot of living area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment of \$36.80 per square foot of living area is less than the range established by the most similar comparables contained in this record. Therefore, the Board finds the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is warranted on this basis.

The Board finds the appellant failed to establish that the subject's land assessment is not uniform when compared to the most similar properties contained in this record. All of the comparables, including the appellant's comparables, except for one were assessed higher than the subject's land area on a per square foot basis. The comparables had land assessments ranging from \$0.64 to \$1.06 per square foot of land area. The subject's land is assessed at \$0.65 per square foot of land area and is within and at the lower end of the range established herein. Therefore, the Board finds a reduction in the subject's land assessment is not warranted on this basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 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 presented by both parties.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the appellant used the same comparables as submitted to support the inequity argument. As described above the Board gave little weight to the appellant's comparable #3 based on its dissimilar age when compared to the subject. Based on date of sale, the Board also gave less weight to the appellant's comparable #2 and the board of review's comparable #3 because these sales were too remote in time to aid in a determination of the subject's estimated market value in 2008. The Board also gave less weight in its analysis to the board of review's comparable #2 based on its dissimilar size as described above. The remaining comparables submitted by both parties, which the Board finds are most similar to the subject, sold from January 2007 to October 2008 for prices ranging from \$206,948 to \$270,000 or from \$148.89 to \$174.88 per square foot of living area, including land. The subject's assessment reflects an estimated market value of approximately \$275,387 or \$155.06 per square foot of living area, including land. The Board finds the subject's assessment reflects a market value within the market value range established in this record based on total sale prices and on a per square foot sales price basis. The Board finds these most similar comparables support the subject's assessment and a reduction on this basis is also not warranted.

The Board gave little weight in its analysis to the spreadsheet data regarding estimated market values as determined by Zillow.com and estimated market values as reflected in the various assessments. The Board finds this data was not detailed

enough for the Board to make a valid conclusion regarding comparable properties and was not supported with substantive documentary evidence to verify or support the estimated market value conclusions as presented by Zillow.com. Further, the Board gave the appellant's argument regarding the percentage of increases in assessments little weight. The appellant attempted to demonstrate the subject's assessment was inequitable and not reflective of market value because of the percentage increases in its assessment from year to year. The Board finds these types of analyses are not an accurate measurement or a persuasive indicator to demonstrate an assessment inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence. Foremost, the Board finds this type of analysis uses median sale prices and percentage increases from year to year. There was no credible evidence showing the market activity described by the appellant in these various analyses are indicative of the subject's fair market value. The Board finds rising or falling assessments or sale prices from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed or overvalued. Actual assessments and sale prices of properties together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists or if a particular property is overvalued. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior assessments.

The Board gave little weight to the appellant's argument regarding the over-assessment of comparable properties. The Board has no jurisdiction to find and correct assessments of comparable properties. The Board finds these comparables which were allegedly over-assessed do not depict or indicate the subject is not uniformly or properly assessed.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Further, with regards to the appellant's overvaluation argument, the Board finds the appellant failed to prove by a preponderance of the evidence the subject's assessment was incorrect.

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 M. Louie

Member

Shawn R. Lerski

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: February 18, 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.