



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

APPELLANT: Benjamin Elwyn  
DOCKET NO.: 08-03349.001-R-1  
PARCEL NO.: 08-16-409-030

The parties of record before the Property Tax Appeal Board are Benjamin Elwyn, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$12,116  
**IMPR.:** \$40,512  
**TOTAL:** \$52,628

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject corner parcel measures approximately 102 feet wide on Gillett Avenue by 45 feet deep along North County Road. The parcel is improved with a two-story single-family dwelling of frame construction. The home contains 1,688 square feet of living area<sup>1</sup> and was constructed in 1915. Features of the home include a full unfinished basement and a fireplace.<sup>2</sup> The property is located in Waukegan, Waukegan Township, Lake County.

The appellant, Benjamin Elwyn, appeared before the Property Tax Appeal Board with his spouse and co-property owner, Cynthia Le Roy. The basis for the appeal was unequal treatment in the assessment process regarding both the land and improvement assessments of the subject property. In support of the inequity argument, the appellant submitted information on three comparable properties. At hearing, Ms. Le Roy emphasized disagreement with

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<sup>1</sup> While in the Residential Appeal petition the appellant reported a dwelling size of 1,178 square feet, at hearing the appellant conceded the dwelling size reported by the assessing officials was correct.

<sup>2</sup> While the appellant reported the subject features a fireplace, the assessing officials do not show this feature on the property record card for purposes of calculating the subject's improvement assessment.

the assessor's use of the front foot method of determining land assessments in the neighborhood and further disputed the improvement assessment of the subject dwelling given its lack of a garage as compared to all of the comparables presented.

In its submission to the Property Tax Appeal Board, the board of review conceded that the subject's improvement assessment of \$45,597 or \$27.01 per square foot of living area was inequitable given the evidence gathered by both parties. As a result, the board of review proposed an improvement reduction to \$42,200 or \$25.00 per square foot of living area which was in the middle of the comparables presented by both parties. The proposed improvement assessment reduction was reiterated by the board of review at the hearing in this matter.

Prior to the hearing, the appellant was informed of this proposed improvement assessment reduction. As shown in rebuttal evidence filed in this matter, the appellant rejected this proposed improvement assessment reduction which fell within the range of all of the comparables presented. Furthermore, at hearing, Ms. Le Roya reiterated that the proposed reduction was insufficient to account for the subject's lack of a garage as compared to the other properties presented by the parties.

In support of this appeal, the appellant's equity evidence sets forth three comparables located within "two houses" of the subject, but only comparable #1 has the same neighborhood code assigned by the township assessor as the subject property. The appellant did not provide the sizes of the comparable parcels as the attached property description sheets found on the Lake County Supervisor of Assessments' website did not include that information. The parcels, however, had land assessments ranging from \$8,487 to \$14,393. The subject has a land assessment of \$12,116. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$4,000.

As to the improvement inequity argument, the appellant's comparables consist of two-story frame dwellings that were built between 1910 and 1925. The homes range in size from 1,224 to 1,714 square feet of living area. Each dwelling has an unfinished basement, central air conditioning, a fireplace, and a garage of either 528 or 550 square feet of building area. The comparables have improvement assessments ranging from \$32,037 to \$42,285 or from \$24.32 to \$26.17 per square foot of living area. Based on this evidence, the appellant requested an improvement assessment reduction to \$27,000 or \$16.00 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 \$57,713 was disclosed which consists of a land assessment of \$12,116 and an improvement assessment of \$45,597.

As to the land assessment, the board of review called Deputy Township Assessor Larry Wicketts as a witness. He testified that

land in the township is assessed using the front foot method along with a depth factor as reported on the respective property record cards submitted in this matter. He testified that the township assessor has used the front foot method for land assessments for the last 30 years and the assessor felt that using the front foot method was better for purposes of uniformity within the neighborhood.

The subject is reported as having 45 front feet, an effective depth of 102 feet and a depth factor of 1.00, with a land assessment of \$12,116 or \$269.24 per front foot. In further support of the subject's land assessment, the board of review presented three comparable parcels located on Gillett Avenue and within the subject's assigned neighborhood code. The parcels have reported front foot measurements of either 50 feet or 51 feet. They have effective depths of either 131 or 157 feet and each has a depth factor of 1.00. These comparables have land assessments of either \$13,468 or \$13,734 which is \$269.29 or \$269.36 per front foot.

The board of review also reiterated the appellant's comparables in a grid analysis reporting that these three parcels have front foot measurements of 88, 42 and 75 front feet, respectively. As shown on the property record cards, appellant's comparables #2 and #3 have effective depths of 152 and 132 feet, respectively; on the applicable property record card, comparable #1 has no reported depth information. Each parcel has a reported depth factor of 1.00 resulting in land assessments of \$154.53, \$202.07 and \$191.91 per front foot of land area, respectively.

As to the improvement inequity argument, the board of review presented descriptions and assessment information on three comparable properties. The comparables consist of two-story stucco and frame or brick dwellings that were built between 1919 and 1928. The dwellings range in size from 2,027 to 2,169 square feet of living area. Each comparable has a full unfinished basement, a fireplace, and a garage of either 280 or 400 square feet of building area. One comparable also has central air conditioning. These properties have improvement assessments ranging from \$50,671 to \$52,202 or from \$23.36 to \$25.75 per square foot of living area. As stated above, while the subject has an improvement assessment of \$27.01 per square foot of living area, the board of review presented data indicating an improvement assessment reduction for the subject to \$42,200 or \$25.00 per square foot of living area was warranted. Wicketts testified that the increase in an improvement assessment attributable to a garage is "very minimal" as compared to actual living space, a porch or anything else.

In reiterating the appellant's comparables, the board of review reported that only comparable #1 featured central air conditioning.

In the course of cross-examination, Wicketts contended that the subject parcel's front footage of 45 feet was on Gillett Avenue.

This contention was shown to be in error. The subject parcel 'faces' Gillett Avenue with 102 feet and has a 'side' along North County Road of 45 feet. During the hearing, Ms. Le Roy drew a schematic of the subject parcel and appellant's comparable #1 which was marked as Appellant's Ex. #1.

According to the appellant, appellant's comparable #1 which the board of review reports to have 88 front feet is in fact an "L" shaped parcel surrounding the subject property with frontage both on Gillett Avenue and on North County Street. The appellant contends that in order to arrive at 88 front feet, the assessor must be adding the frontage on both streets.

In written rebuttal, the appellant contended that the assessor's land assessment methodology does not provide for equitable land assessments as the subject's land is "assessed at 40% more per square foot than the county's rebuttal comparables." The subject parcel of 4,590 square feet (multiplying 45 feet by 102 feet) results in a land assessment of \$2.64 per square foot whereas the board of review's comparables have land assessments of either \$1.72 or \$2.06 per square foot of land area with parcel sizes ranging from 6,550 to 8,007 square feet of land area according to the appellant's calculations.

Furthermore, the appellant argued that based on the board of review's data, garages on the comparable properties appear to account for about 4% of the respective improvement assessments. Therefore, the appellant contends that the subject's improvement assessment reduction should be at least 4% lower than that proposed by the board of review.

In rebuttal at hearing, it was established that the subject dwelling faces the 102 foot length of the parcel on Gillett Avenue. Ms. Le Roy further testified that her comparable #1 with a reported 88 front feet is actually an "L" shaped parcel that surrounds the subject parcel on two sides (see Appellant's Exhibit 1 drawn during hearing). Ms. Le Roy asserts appellant's comparable #1 would have 88 front feet if the road frontages on both North County Street and Gillett Avenue are added together.

In surrebuttal, regardless of the potential oddity of appellant's comparable #1 with regard to its front foot calculation, the board of review through its witness contends that the land assessment methodology in the subject's area is uniform and equitable when applying the appropriate depth factor to the parcels.

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 warranted.

The appellant contends unequal treatment in the subject's land and improvement assessments as the basis of the appeal. 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, but has met this burden as to the improvement inequity argument.

The parties submitted a total of six comparable properties to support their respective positions before the Property Tax Appeal Board.

As to the land inequity argument, the Board finds the appellant provided data regarding land assessments for three suggested comparables while the board of review provided the recorded front foot measurements of both the board of review's three comparables and the appellant's three comparables. Evidence disclosed residential lots in the subject's assessment neighborhood are valued on a front foot basis using an "appropriate" depth factor. There is a depth factor of 1.00 for the subject and each of the six comparable parcels presented. The subject is said to have a 'depth' of 102 feet and five of the comparables have depths ranging from 131 to 157 feet. No depth was stated for appellant's comparable #1 the "L" shaped lot discussed above. The appellant contended that the assessor's front foot methodology resulted in the subject being inequitably assessed on a square foot basis. The six comparables presented by both parties are reported to contain from 42 to 88 front feet and have land assessments ranging from \$8,487 to \$14,393 or from \$154.53 to \$269.36 per front foot of land area. The subject property has a land assessment of \$12,116 or \$269.24 per front foot of land area.

The Property Tax Appeal Board finds the un-refuted testimony and evidence indicates residential lots in the subject's assessment neighborhood are valued on a front foot basis. The appellant provided no evidence to show this method was incorrect or not reflective of fair market value. The Board placed diminished weight on appellant's comparables #1 and #3 due to their substantially larger front foot sizes as compared to the subject parcel. The Board further finds that appellant's comparable #1, an "L" shaped parcel with 88 front feet, is dissimilar to the subject in shape. The Board finds the four remaining land comparables are most similar to the subject in size and location. They contain from 42 to 51 front feet and have land assessments ranging from \$8,487 to \$13,734 or from \$202.07 to \$269.36 per front foot of land area. The subject property is recorded as having 45 front feet and a land assessment of \$12,116 or \$269.24 per front foot of land area, which falls within the range established by the most similar land comparables contained in this record. Based on this analysis, the Board finds the subject's land assessment is support and no reduction in the subject's land assessment is warranted on this record.

As to the improvement inequity argument, the Board finds all six comparables are similar to the subject in location, age, size, foundation and most features, although each comparable has a garage not enjoyed by the subject. These comparables have improvement assessments ranging from \$23.36 to \$26.17 per square foot of living area. The subject's 2008 improvement assessment of \$27.01 per square foot of living area is above this range. The board of review proposed a reduction in the subject's improvement assessment to \$25.00 per square foot of living area so that it falls within the range of these comparables. The appellant contended that the subject should have a lower improvement assessment to reflect that it does not have a garage.

The Property Tax Appeal Board finds the appellant's argument as to the subject's improvement assessment has merit on this record. Accepting the board of review's contention that appellant's comparable #3 lacks central air condition, but has both a fireplace and a 528 square foot garage, the Board finds this comparable is the most similar dwelling to the subject of the six properties with the exception of the garage. Both the subject and this comparable also enjoy similarly sized open porches and enclosed porches. Appellant's comparable #3 has an improvement assessment of \$24.32 per square foot of living area. The Board finds that the subject, without the garage amenity, is entitled to a further reduced improvement assessment below the proposal by the board of review and below that of appellant's 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 not equitable and a reduction in the subject's improvement assessment is warranted.

For the foregoing reasons, the Property Tax Appeal Board finds that the subject's land assessment is correct and no reduction is warranted; however, the Property Tax Appeal Board finds that the subject's improvement assessment as established by the board of review is incorrect and a reduction is warranted in the improvement assessment.

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.