



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

APPELLANT: Joseph Wong
DOCKET NO.: 08-03383.001-R-1
PARCEL NO.: 14-23-401-026

The parties of record before the Property Tax Appeal Board are Joseph Wong, 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: \$39,067
IMPR: \$206,263
TOTAL: \$245,330**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel consists of 43,746 square feet of land area improved with a two-story single-family dwelling of brick and frame exterior construction containing 3,392 square feet of living area. The dwelling is 18 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a 656 square foot garage. The property is located in Long Grove, Ela Township, Lake County.

The appellant appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process regarding both the land and improvement assessments of the subject property.¹ In support of the inequity argument, the appellant submitted information on three comparable properties said to be

¹ While on the Residential Appeal petition the appellant also marked "comparable sales" as a basis of the appeal, the appellant only provided sales data as to comparable #2. As set forth in the Official Rules of the Property Tax Appeal Board, proof of market value may consist of "documentation of not fewer than three recent sales of suggested comparable properties" [Emphasis added.] (86 Ill.Admin.Code §1910.65(c)(4)). As such, the Board finds that the appellant has provided insufficient evidence to challenge the subject's assessment on grounds of overvaluation.

in the same neighborhood code assigned by the township assessor and about ½-mile from the subject.

As to the land inequity contention, the comparable parcels range in size from 58,187 to 67,023 square feet of land area. These properties have land assessments ranging from \$52,059 to \$52,964 or from \$0.79 to \$0.89 per square foot of land area. The subject has a land assessment of \$39,067 or \$0.89 per square foot of land area. Based on this evidence, the appellant requested a land assessment reduction to \$34,567 or \$0.79 per square foot of land area.

As to the improvement inequity argument, the appellant described three, two-story frame or brick single-family dwellings that were 20 years old. The comparable dwellings range in size from 3,304 to 3,652 square feet of living area. Features include full or partial unfinished basements, central air conditioning, a fireplace, and garages ranging in size from 690 to 944 square feet of building area. The comparables have improvement assessments ranging from \$155,707 to \$167,423 or from \$44.21 to \$48.75 per square foot of living area. The subject's improvement assessment is \$206,263 or \$60.81 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$161,396 or \$47.58 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 \$245,330 was disclosed. In support of the subject's land and improvement assessments, the board of review presented descriptions and assessment information on three equity comparables and presented the testimony of Ela Township Assessor John Barrington.

Each of the equity comparables is located in the same neighborhood code assigned by the township assessor as the subject property. The parcels range in size from 51,195 to 69,928 square feet of land area. These properties have land assessments ranging from \$51,342 to \$53,077 or from \$0.73 to \$1.00 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

These parcels are improved with two-story frame or brick and frame dwellings that range from 14 to 19 years old. The dwellings range in size from 3,633 to 3,684 square feet of living area. Features include basements, one of which is partially finished as a recreation room, central air conditioning, one or two fireplaces, and garages ranging in size from 714 to 891 square feet of building area. These properties have improvement assessments ranging from \$211,035 to \$229,762 or from \$57.49 to \$63.06 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment of \$60.81 per square foot of living area.

On cross-examination, the appellant questioned whether the subject's location along proposed Route 53 would affect the subject's estimated market value. Barrington testified that any such impact would be reflected in the land assessment, but that as of the 2008 assessment date at issue in this matter the sales data did not reflect an impact on value due to the proposed new route which had been under discussion for many years.

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 appellant contends unequal treatment in both the subject's land and improvement assessments as the bases 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.

The parties submitted a total of six equity comparables for the Board's consideration. As to the land assessment dispute, the six comparables presented by both parties are located in the same neighborhood code have land assessments ranging from \$0.73 to \$1.00 per square foot of land area. The subject's land assessment of \$0.89 per square foot of land area is within the range of these properties and is identical to appellant's comparable #3 on a per-square-foot basis. Based on this record, the Board finds that the appellant has failed to establish land assessment inequity by clear and convincing evidence.

As to the improvement inequity claim, the parties also submitted six dwellings for consideration by the Property Tax Appeal Board. The comparables submitted by both parties are relatively similar to the subject in size, foundation, location, features and/or age. The comparables had improvement assessments ranging from \$155,707 to \$229,762 or from \$44.21 to \$63.06 per square foot of living area. The subject's improvement assessment of \$206,263 or \$60.81 per square foot of living area is within the range of these most similar comparables in the record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's improvement 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.