FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lennard Lund
DOCKET NO.: 09-01101.001-R-1
PARCEL NO.: 03-27-277-018

The parties of record before the Property Tax Appeal Board are Lennard Lund, the appellant; and the Boone 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 **Boone** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$67,367
IMPR.:	$71,608
TOTAL:	$138,975

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 32,234 square foot parcel improved with a three year-old, one-story style frame dwelling that contains 1,815 square feet of living area. Features of the home include central air conditioning, a three-car garage and a full basement with 1,065 square feet of living area. The subject is located in the Candlewick Lake subdivision, Caledonia Township, Boone County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity argument, the appellant submitted information on four comparable lots located on the subject's street. The comparable lots range in size from 17,455 to 46,743 square feet of land area and have land assessments of $33,683 or $67,367. The subject has a land assessment of $67,367. The appellant contends the comparables have land assessments that range from $1.44 to $2.00 per square foot. He argued the subject's land assessment on this basis is $2.08 per square foot and is thus inequitable when compared to his neighbors.

In support of the improvement inequity argument, the appellant submitted data on the same four comparables used to support the land inequity contention. The comparables consist of one-story style dwellings that were built between 1990 and 2003 and range in size from 1,700 to 1,884 square feet of living area. Features of the comparables include central air conditioning, a fireplace and three-car or two-car garages. Three comparables have full basements with finished areas ranging from 617 to 1,530 square feet, while one fourth comparable has no basement. These properties have improvement assessments ranging from $43,424 to $79,543 or from $23.05 to $42.63 per square foot of living area. The subject has an improvement assessment of $71,608 or $39.46 per square foot of living area. Based on this evidence the appellant requested the subject's land assessment be reduced to $46,417 and its improvement assessment be reduced to $63,893 or $35.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $138,975 was disclosed. In support of the subject's assessment, the board of review submitted a letter, photographs, property record cards and a grid analysis of five comparable properties located on the subject's street.

With respect to the subject's land assessment, the comparables have lots ranging in size from 0.26 acre to 0.47 acre, but all have land assessments of $33,683. The board of review's letter described the Candlewick Lake Subdivision as containing over 2,500 lots, 215 of which are lakefront properties that vary in shape and size. The subject is comprised of two adjacent lakefront lots, each of which contains 32,234 square feet of land area. The board of review contends the appellant, as well as some other property owners in the development, combined the two lots into one parcel "to reduce association dues, and sewer and water fees." The board of review argued three of the appellant's comparables are parcels comprised of two lots like the subject, hence their assessments of $67,367, also like the subject. The appellant's comparable #4 is a single lot and is valued accordingly, with an assessment of $33,683, like the board of review's land comparables.

With respect to the subject's improvement assessment, the board of review submitted data on the same five comparables used to support the subject's land assessment. The comparables are improved with one-story style frame dwellings, built in 2003 or 2004, that range in size from 1,692 to 1,918 square feet of living area. Features of the comparables include central air conditioning, garages that contain from 420 to 832 square feet of building area and full or partial basements that have from 468 to 1,700 square feet of finished area. Three comparables have a fireplace. These properties have improvement assessments ranging from $76,251 to $89,682 or from $42.10 to $46.76 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

Regarding the land inequity argument, the Board finds the parties submitted nine comparables. The Board finds the board of review's letter stated 215 of the 2,500 lots in the subject's subdivision vary in size and shape, but have land assessments of $33,683 for a single lot or $67,367 like the subject parcel, which is composed of two lots. The board of review's comparables are comprised of single lots assessed at $33,683. The Board finds the appellant's comparables #1, #2 and #3 have land assessments identical to the subject, at $67,367.

Regarding the improvement inequity argument, the Board finds the parties submitted nine comparables. The Board gave less weight to the appellant's comparables #2 and #4 because they differed from the subject in age and/or foundation. The Board finds the remaining comparables were similar to the subject in terms of design, age, exterior construction, size and most features and had improvement assessments ranging from $57,211 to $89,682 or from $33.66 to $46.76 per square foot of living area. The subject's improvement assessment of $71,608 or $39.45 per square foot of living area falls within this range. After considering adjustments for the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's land and improvement assessments are supported by the most comparable properties contained in the record.

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 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 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.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and 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.

Chairman

Member

Member

Member

Acting 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: January 20, 2012

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.