



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

APPELLANT: Leonard Spector
DOCKET NO.: 09-02600.001-R-1
PARCEL NO.: 15-21-411-017

The parties of record before the Property Tax Appeal Board are Leonard Spector, 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: \$ 53,954
IMPR.: \$ 144,257
TOTAL: \$ 198,211

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story frame dwelling that was built in 1997. Features include a partial unfinished basement, central air conditioning, a fireplace and a 483 square foot attached garage. The subject is situated on a 10,019 square foot lot located in Vernon Township, Lake County, Illinois.

The parties dispute the dwelling size of the home. The appellant reported a dwelling size of 2,798 square feet of living area based upon a sketch of the improvement that was labeled "Addendum 1". The appellant first testified that he did not recall where the sketch originated and then later claimed it was a "builder spec" sketch. The board of review called Gary Raupp, Assessor of Vernon Township, to testify regarding the subject's recorded dwelling size of 3,001 square feet. Raupp testified that he measured the subject in 1997 from the outside. Raupp further stated that the subject is the same model home as the appellant's comparable #1 and, with the exception of the subject's smaller garage, has the same dimensions. The board of review presented a copy of the property record card for the subject with a schematic

of the dwelling and a reported dwelling size of 3,001 square feet.

With regard to the dwelling size issue, the Property Tax Appeal Board finds the best and most credible evidence of the subject's dwelling size was presented by the board of review as 3,001 square feet of living area.

Although the appellant indicated on the petition that the basis of the appeal was overvaluation, his written submission included only one sale. The appellant, however, included a grid of three equity comparables. Therefore, the Property Tax Appeal Board will consider the bases of the appeal as both overvaluation and unequal treatment in the assessment process. In support of these claims, the appellant submitted information on three comparable properties described as two-story frame dwellings that were built in 1997 and 1998. The comparables have the same assigned neighborhood code as the subject property and are located on the same street as the subject. The comparables have lots ranging in size from 10,019 to 13,068 square feet of land area. The dwellings contain 2,861 or 3,001 square feet of living area. Comparable #1 features a full unfinished basement and comparables #2 and #3 feature partial basements that are finished. Other features include central air conditioning and attached garages. Two comparables have a fireplace. The comparables have land assessments ranging from \$35,780 to \$54,423 or from \$2.74 to \$4.81 per square feet of land area. The comparables have improvement assessments ranging from \$125,559 to \$155,437 or from \$43.89 to \$51.80 per square feet of living area. The board of review provided the correct assessment information for appellant's comparable #2. The subject's land assessment is \$53,954 or \$5.39 per square foot of land area. The subject's improvement assessment is \$144,257 or \$48.07 per square foot of living area. The appellant's comparable #2 sold in June 2008 for a price of \$540,000 or \$188.75 per square foot of building area including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$162,591.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$198,211 was disclosed. The subject's assessment reflects an estimated market value of \$603,198 or \$201.00 per square foot of living area including land using Lake County's 2009 three-year median level of assessments of 32.86%.

In support of the subject's assessment, the board of review submitted six suggested comparable properties. The comparables have the same assigned neighborhood code as the subject property and three are located on the same street as the subject. The comparables have lots ranging in size from 10,019 to 13,504 square feet of land area. The comparables consist of two-story frame dwellings that contain between 2,633 to 3,152 square feet of living area. The dwellings are between 21 and 23 years old. Four comparables have partial basements that are unfinished, one comparable has a partial basement with finished area and one

comparable has a full basement that is partially finished. Other features include central air conditioning, one or two fireplaces and garages ranging in size from 483 to 748 square feet of building area. The comparables have land assessments ranging from \$35,273 to \$57,962 or from \$3.24 to \$5.39 per square feet of land area. The comparables have improvement assessments ranging from \$132,207 to \$154,093 or from \$45.64 to \$52.17 per square feet of living area. Three of the comparables sold from March 2008 to September 2008 for prices ranging from \$575,000 to \$632,000 or from \$200.21 to \$218.38 per square foot for living area including land. Based on the evidence presented, the board of review requested a confirmation of the subject's assessment.

After hearing testimony 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's land and improvement assessment as part of 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of nine equity comparables. The Board gave less weight to the board of review's comparable #6 due to its considerably smaller size when compared to the subject. The Board finds the remaining eight comparables submitted by both parties were very similar to the subject in location, age, size, design, features and exterior construction. These comparables have land assessments ranging from \$35,273 to \$57,962 or from \$2.74 to \$5.39. The record shows that comparables #1 and #3 offered by the appellant and comparable #1 offered by the board of review had negative land adjustments due to inferior lot locations backing to rail road tracks or roads with significant traffic. The subject's land assessment is \$53,954 or \$5.39 per square feet of land area which is within the range of the comparables in the record. The comparables have improvement assessments ranging from \$132,207 to \$155,437 or from \$43.89 to \$51.80 per square foot of living area. The subject's improvement assessment of \$144,257 or \$48.07 per square foot of living area falls within the range established by the most similar comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitable and no reduction in the subject's assessment is warranted.

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 the

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.

The appellant also argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, Ill.App.3d 1038 (3rd Dist.2002). The Board finds the appellant did not meet this burden of proof.

As to the overvaluation argument, the parties submitted four suggested comparable sales for the Board's consideration. The Board gave less weight to board of review comparable #6 due to its considerably smaller size when compared to the subject. The Board finds the remaining three sales offered by both parties most similar to the subject. The comparables sold from March 2008 to June 2008 for prices ranging from \$540,000 to \$632,000 or from \$188.75 to \$200.51 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$603,198 or \$201.00 per square foot of living area including land. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's market value as reflected by the assessment is supported based on the evidence in this record and no reduction based on overvaluation 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: May 18, 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.