



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

APPELLANT: Dennis Owczarski
DOCKET NO.: 09-02794.001-R-1
PARCEL NO.: 05-26-102-006

The parties of record before the Property Tax Appeal Board are Dennis Owczarski, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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: \$34,352
IMPR: \$69,372
TOTAL: \$103,724

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame and masonry dwelling containing 2,256 square feet of living area that was built in 1976. Features include a full unfinished basement, central air conditioning, one fireplace and a 528 square foot attached garage. The property is contiguous to Fischer Lake which is located in Grant Township, Lake County, Illinois.

The appellant appeared before the Property Tax Appeal Board through legal counsel arguing contention of law as the basis of the appeal. The appellant is only contesting the subjects land assessment, arguing that a portion of the land qualifies for a conservation easement. In support of this argument, the appellant presented a copy of the Illinois Constitution, a property tax information sheet of the subject property, photographs and correspondence from I.E.P.A., Lake County and the appellant. The appellant also submitted aerial maps and copies of from the Illinois Property Tax Code (35 ILCS 200/10-166 and 35 ILCS 200/10-167). At the hearing, the appellant withdrew the land argument without objection from the board of review.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$103,724 was disclosed. In support of the subject's assessment, the board of review presented photographs, descriptions and assessment information on three comparable properties located in Fischer's subdivision.

Appearing for the board of review was Assistant State's Attorney, Tara Orr and John Paslawsky, Chief Appraiser for the Lake County Assessment Office. Also appearing was Lorry Spencer, Senior Deputy Assessor for Grant Township.

The comparables are contiguous with Fischer Lake with two properties located on the same street as the subject property. The comparables consist of part one-story part two-story frame and masonry or frame dwellings ranging in size from 2,406 to 2,507 square feet of living area that were built between 1970 and 1979. Two comparables have finished basements and one comparable has an unfinished basement. Other features include central air conditioning, one fireplace and garages ranging from 480 to 782 square feet of building area. These properties have sites ranging in size from 40,145 to 57,350 square feet of land area with land assessments of \$.61 or \$.66 per square foot of land area. The comparables have improvement assessments ranging from \$34.03 to \$36.25 per square foot of living area. The subject has a land assessment of \$.48 per square foot of land area and an improvement assessment of \$30.75 per square foot of living area.

Orr called Spencer to testify about the reduced assessment for 2011. Spencer testified that 2011 was the township's general assessment year. The assessor looks at the prior three years of sales and makes adjustments to the assessments, if necessary. Spencer then testified that the subject's entire neighborhood's assessments were reduced. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel submitted data regarding the 2011 assessment of the subject property of \$89,615 which was lower than the instant 2009 total assessment. Counsel cited Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84 (1974) for the proposition that the subject's assessment should be reduced based on this 2011 assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Property Tax Appeal Board further finds a reduction in the subject property's assessment is not warranted.

The appellant's argument was primarily based on a contention of law based on the eligibility of a conservation easement and applying Hoyne from a 2011 assessment reduction. The appellant waved the land case of the conservation easement during the hearing, but reserved the Hoyne argument.

The board of review submitted a three equity comparables to support their position. The Board finds the comparables submitted by board of review were similar to the subject in location, age, style, exterior construction and features. The comparables have improvement assessments ranging from \$34.03 to \$36.25 per square foot of living area. The subject has an improvement assessment of \$30.75 per square foot of living area, which is below the range of the most similar comparables in the record. After considering adjustments and the differences when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The comparables have sites ranging in size from 40,145 to 57,350 square feet of land area with land assessments of \$.61 or \$.66 per square foot of land area. The subject has a land assessment of \$.48 per square foot of land area which is below the range of the most similar comparables in the record. After considering adjustments and the differences when compared to the subject, the Board finds the subject's land assessment is equitable and a reduction in the subject's assessment is not warranted.

The appellant's counsel also raised a legal argument based on the Illinois Supreme Court's holding in Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974). The Property Tax Appeal Board finds Hoyne does not control the instant appeal. First, the Board takes notice that 2009 and 2011 are in different general assessment periods, which allows for changes in assessments based on market considerations. (See 86 Ill.Admin Code 1910.90(i); 35 ILCS 200/9-155 and 35 ILCS 200/9-215) Second, the evidence in this appeal demonstrates the subject was equitably assessed in 2009.

In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the 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.

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: August 23, 2013

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.