



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

APPELLANT: Lawrence Greenfield
DOCKET NO.: 09-02797.001-R-1
PARCEL NO.: 10-21-201-005

The parties of record before the Property Tax Appeal Board are Lawrence Greenfield, 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: \$40,328
IMPR: \$154,640
TOTAL: \$194,968

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story frame and brick single-family dwelling that was built in 1996. The home contains 3,018 square feet of living area with an unfinished basement, central air conditioning, a fireplace and a garage of 863 square feet of building area. The property is located in Mundelein, Fremont Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through legal counsel contending unequal treatment in the assessment process regarding the improvement as the basis of the appeal. No dispute was raised concerning the land assessment.

In support of the improvement inequity argument, the appellant presented evidence of assessment data on three similar properties, two of which were located on the same street as the subject. The comparables were described as two-story frame dwellings that were built in 1994 or 1996. The comparable dwellings range in size from 2,911 to 4,157 square feet of living area. Features include basements, one of which is partially finished, central air conditioning, a fireplace and garages

ranging in size from 671 to 713 square feet of building area. These comparables have improvement assessments ranging from \$138,330 to \$196,190 or from \$47.20 to \$48.14 per square foot of living area. The subject's improvement assessment is \$154,640 or \$51.24 per square foot of living area.

Each appeal shall be limited to the grounds listed in the petition filed with the Board. (35 ILCS 200/16-180 of the Property Tax Code). 86 Ill.Admin.Code §1910.50(a). The bases for appeal in the instant petition were assessment equity and contention of law. Despite the foregoing rule, the appellant's counsel in the brief noted that comparable #2 sold in July 2009 for \$560,000 or \$164.71 per square foot of living area including land. "Applying this unit price would indicate a market value of \$497,095 and a corresponding total 2009 assessment of \$165,682 [for the subject property]."

Additionally, at hearing, counsel for appellant orally sought to "amend" the appeal petition to a total assessment reduction request of \$157,333 based upon the subsequent 2011 assessment reduction of the subject property and counsel's interpretation of the court's holding in the Hoyne case. (See rebuttal argument discussed below).

Based on the foregoing, the appellant in the Residential Appeal petition requested a reduction in the subject's improvement assessment to \$120,000 or \$39.76 per square foot of living area.¹

The board of review submitted its "Board of Review - Notes on Appeal" wherein the subject's final assessment of \$194,968 was disclosed. In response to the appeal, the board of review submitted a letter, a grid analysis of comparables and a location map depicting proximity to the subject.

In the grid analysis, the board of review presented descriptions and assessment information on three suggested comparable properties located in the subject's neighborhood code assigned by the assessor, two of which were on the same street as the subject. The properties consist of two-story frame or brick and frame dwellings that were built in 1996 or 1999. The homes range in size from 3,050 to 3,406 square feet of living area. Features of the homes include basements, two of which include finished area. Each has central air conditioning, one to three fireplaces and garages ranging in size from 664 to 850 square feet of building area. These properties have improvement assessments ranging from \$165,229 to \$177,739 or from \$50.53 to \$54.64 per square foot of living area.

¹ In the brief submitted with the evidence, based upon the equity analysis counsel requested an improvement assessment reduction to \$41.54 per square foot of living area or an improvement assessment of \$125,354. Based upon the oral amendment request at hearing, appellant is now requesting an improvement assessment of \$117,005 or \$38.77 per square foot of living area based on the Hoyne case.

A representative of the Fremont Township Assessor's Office² provided testimony on behalf of the board of review. Upon questioning, the witness asserted that the market conditions in the township were reduced between 2009 and 2011. The 2011 assessment of the subject property was based upon a sales ratio study performed on sales occurring in 2008, 2009 and 2010 as the township reassesses properties annually based upon recent sales. The subject's market area was a declining market between 2009 and 2011 and as a consequence, values were reduced by 2011. The witness further opined that the 2009 market was stronger than the market in 2011.

Based on this evidence, the board of review requested confirmation of the subject's 2009 assessment.

On cross-examination, the board of review representative did not know whether the equity comparables presented by the board of review were also subsequently reduced in assessment in 2011.

In written rebuttal, the appellant's counsel submitted data regarding the 2011 assessment of the subject property of \$157,333 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 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.

In rebuttal and again at hearing as an effort to "amend" the appeal, appellant's counsel 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). In this regard, the appellant sought to rely on subsequent market conditions in 2011 as a basis upon which to obtain a reduction in the subject's 2009 assessment.

The Board finds that in the Hoyne decision, the Illinois Supreme Court found of significance the fact that the board of review substantially reduced the assessed value of the property under appeal in the secondary subsequent assessment year (1971 to 1973). The court recognized they did not know how this subsequent reduction was achieved, but concluded McHenry County Assessment Officials acknowledged that the assessment on which the plaintiff's taxes for 1971 were based were grossly excessive in that the increase occurred on the same property with the same improvements and the assessment was based on uses not permitted by existing zoning and upon incorrect assumptions regarding water/sewer service. Thus, the Illinois Supreme Court remanded the 1972 assessment case to the Circuit Court of McHenry County

² The name was stated as Dana (inaudible last name) and the spelling of the last name is too faint to be determined on the tape recording.

with directions to ascertain the assessed valuation of the property based on the computation of the assessed valuation used for the 1973 assessment. In that regard, the court noted that consideration must be given to any changes in the condition of the property which may have affected the assessed valuation. Thus, the Property Tax Appeal Board finds Hoyne does not control the instant appeal. Furthermore, the Property Tax Appeal Board finds that the board of review provided un-refuted testimony describing the deteriorating real estate market condition in Fremont Township from 2009 through 2011, which resulted in the subject's reduced assessment for the 2011 assessment year as compared to the instant 2009 assessment.

In the appeal petition, the appellant contends unequal treatment in the subject's improvement assessment 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.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #3 due to its substantially larger living area of 4,157 square feet. Furthermore, the Board finds the remaining five comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These five comparables had improvement assessments that ranged from \$138,330 to \$177,739 or from \$47.52 to \$54.64 per square foot of living area. The subject's improvement assessment of \$154,640 or \$51.24 per square foot of living area is within this range and appears well justified giving consideration to its features such as the largest garage of any of these most similar comparables and a basement larger than four of these five most similar comparables. After considering adjustments and the differences in both parties' comparables 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 on grounds of lack of assessment uniformity.

In conclusion, the Board finds that a reduction in the subject's assessment is not warranted on this record.

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: November 30, 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.