



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

APPELLANT: Marianne Amann
DOCKET NO.: 09-02871.001-R-1
PARCEL NO.: 05-24-401-001

The parties of record before the Property Tax Appeal Board are Marianne Amann, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$30,996
IMPR.: \$16,161
TOTAL: \$47,157

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 4.1825-acre parcel (182,190 square feet) is improved with a 1.25-story dwelling of "asphalt shingle" exterior construction¹ containing 672 square feet of living area. The dwelling is approximately 70 years old. Features of the home include a full unfinished basement. The property is located in Ingleside, Grant Township, Lake County.

The appellant's appeal is based on a "contention of law." The appellant requested assessment reductions to both the land assessment and a small reduction was requested for the improvement assessment. The primary arguments concern the land.

In the letter/brief, the appellant contends the subject parcel is not being assessed in accordance with the Illinois Tax Laws. Namely, the appellant cites to Section 9-65 of the Property Tax Code (35 ILCS 200/9-65) for the proposition that after platting, lots that are subdivided for a subdivision are to be reassessed as of January 1 immediately following the date of the recording

¹ The only descriptive data of the subject was presented by the appellant; no property record card or other data was presented to support these descriptions.

or filing of the subdivision. The appellant attached a drawing (Exhibit 1) that appellant contends subdivided the [subject] parcel into Lots 1 and 2 of the "Peterson Subdivision" on August 12, 1958. The document submitted does not on its face indicate that it has been recorded in Lake County. The document also states, in pertinent part, "Not Subdivided."

In the brief, the appellant asserts without documentary support that previously these lots were assessed individually. However, also attached to the appellant's documentation is a printout from the Lake County website on a parcel identified as 05-24-401-002 which is said to have a total land assessment of \$204 with no improvement (i.e., a vacant lot). The appellant did not explain why this document was presented with this appeal. It is noted, however, that the printout indicates that this parcel, 05-24-401-002, was not issued a tax bill in 2009.²

Next, the appellant reiterated the principle that land such as the subject should be assessed at 33 1/3% of its fair cash value. (35 ILCS 200/9-145). The appellant argued in her brief that each of these lots, Lot 1 and 2, should be assessed individually since they have been legally subdivided. In order to show that "the unimproved lot is way overvalued in comparison to other vacant, unimproved residential or ag property," the appellant submitted information on three vacant properties, two of which were located less than 2 miles from the subject property; no proximity was stated for comparable #1. The properties range in land size from 426,888 to 858,032 square feet of land area with land assessments reportedly ranging from \$4,301 to \$108,404 or from \$0.01 to \$0.13 per square foot of land area. The subject has a land assessment of \$30,996 or \$0.17 per square foot of land area.

Next, the appellant raised an issue regarding actions reportedly taken by the Lake County Mapping Department as a result of a prior assessment appeal. The appellant implied that a private road easement belonging to the appellant and attached to both Lots 1 and 2 has been 'illegally seized.' The appellant concludes that having no legal access to the subject property would greatly diminish its value. However, the appellant provided no market data to indicate recent sale prices of parcels without road access. Moreover, as a matter of the jurisdiction of the Property Tax Appeal Board, the Property Tax Code clearly authorizes the Board to determine "the correct assessment of property which is the subject of an appeal." (35 ILCS 200/16-180) Nothing in the law grants the Property Tax Appeal Board any authority to determine the lawfulness of any mapping processes undertaken by Lake County. See People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill.App.3d 316 (2nd Dist. 1974) (only authority and power placed in the Board by statute is to receive appeals from decisions of boards of review, make rules of procedure, conduct hearings, and make a decision on the appeal).

² If Lot 2 has been assigned parcel 05-24-401-002, the appellant may be confused by the lack of a tax bill for this vacant lot.

Therefore, this issue raised by the appellant will not be addressed further.

The improvement on the parcel was described as a 70 year old 1.25-story dwelling containing 672 square feet of living area. In the brief, the appellant requested a reduction in the land assessment of the improved lot due in part to "the quality grade and condition of the improved structure." The appellant stated that the 25-year asphalt shingles are original and "there are holes in the siding that go into the structure and the front porch is no longer stable because of the old supports." The dwelling has an improvement assessment of \$18,890 or \$28.11 per square foot of living area. The appellant provided no comparative data to indicate why the subject's improvement assessment should be reduced and wrote in the brief that she was "unable to locate one single property in Grant Township that had a poor quality grade and condition lending support to overvaluation of improved structures."

Based on this evidence, the appellant requested a reduction in the subject's assessments for 2008 and 2009.³ The appellant requested a land assessment reduction to \$16,996 or \$0.09 per square foot of land area and a reduction in the improvement assessment to \$14,890 or \$22.16 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 \$49,886 was disclosed. The board of review proposed to reduce the subject's total assessment to \$47,157 by reducing the subject's improvement assessment to \$16,161.

The appellant was informed of this proposed assessment reduction and given thirty days to respond if the offer was not acceptable. The appellant timely responded to the Property Tax Appeal Board indicating that the proposed assessment reduction on the improvement assessment was acceptable, but the appellant contended that the land assessment should still be modified.

As to the land, the appellant reiterated her contention that her property should be assessed separately as Lots 1 and 2 since they have been subdivided. She further asserted that the former assessor for Grant Township changed the assessment of the subject parcel without the appellant's knowledge, request or permission and since that time "I have been overpaying taxes on Lot 2 for several years." The appellant provided no documentation as to the assessment/tax bill for Lot 2 in this record unless that is the parcel identified as 05-24-401-002 which as noted above has a total assessment in 2009 of \$204 and no tax bill was issued.

³ The Board has no jurisdiction to consider a 2008 assessment appeal on this record. The Board takes notice that a reduction in the assessment of the subject property was issued in Docket No. 07-00755.001-R-1 that was issued in March 2010. (86 Ill.Admin.Code §1910.90(i)). In accordance with the directive in that decision, the appellant had thirty days from the date of that decision to file an appeal directly to the Property Tax Appeal Board. No timely 2008 assessment appeal on this property was filed.

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 Board further finds a reduction in the subject's improvement assessment in accordance with the proposal of the board of review and as accepted by the appellant is warranted. Furthermore, the Board finds no reduction in the subject's land assessment is warranted in this record.

Since the parties have come to an agreement on the subject's improvement assessment, only the arguments regarding the land assessment will be addressed further herein.

As to the subject's land assessment, the Board finds that the data presented by the appellant is insufficient to warrant a change in the subject's land assessment. None of the comparables is similar in size to the subject's 182,190 square feet of land area. Parcels that range in size from 426,888 to 858,032 square feet of land area are wholly dissimilar to the subject parcel. Moreover, to the extent that the assessment analysis can be performed with land comparables that are many times over larger than the subject property, the Board finds that the subject's land assessment of \$0.17 per square foot of land area does not appear inequitable when compared to comparables #2 and #3 with land assessments of \$0.10 and \$0.13 per square foot of land area that at more than four times the size of the subject but the subject's assessment on a per-square-foot basis is not four times that of these comparables. Moreover, it is presumed that comparable #1 has a preferential farmland assessment making it dissimilar to the subject.

On this record, the Board finds no basis to address mapping and/or parcel identification number issues. The instant appeal only concerned the property identified as parcel 05-24-401-001 as shown on both the Notice of Findings by the Lake County Board of Review dated February 23, 1020 and the Residential Appeal petition completed by the appellant identifying only this parcel as the subject matter of this appeal. This parcel was reported by the appellant to contain a total of 182,190 square feet of land area which has been assessed at \$0.17 per square foot of land area.

In summary, the Property Tax Appeal Board finds that the subject's land assessment is equitable based on the record evidence and a reduction in the subject's land 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: October 19, 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.