



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

APPELLANT: Michael W. Shields
DOCKET NO.: 09-02923.001-R-1
PARCEL NO.: 05-11-205-066

The parties of record before the Property Tax Appeal Board are Michael W. Shields, 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: \$24,992
IMPR: \$94,161
TOTAL: \$119,153

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of brick exterior construction containing 1,908 square feet of living area. The dwelling was built in 1972 and features a full basement that is partially finished. Other features include central air conditioning, two fireplaces and an attached 552 square foot garage.¹ The home is situated on approximately 24,456 square feet of land on a channel with boating access to Fox Lake.² The subject is located in Grant Township, Lake County, Illinois.

¹ The appellant claims the subject has no fireplaces, but submitted no photographs or other evidence in support. The board of review claims the subject has two fireplaces and submitted the subject's property record card in support. The township assessor testified that the appellant refuses entry to the subject for verification. The appellant did not dispute that he refuses entry. The Property Tax Appeal Board finds that the subject has two fireplaces for the purposes of this appeal.

² The appellant claims the subject lot consists of 18,000 square feet of land area, but submitted no evidence in support. The board of review claims the subject lot consists of 24,456 square feet and submitted the subject's property record card as evidence. The Board finds the subject lot consists of 24,456 square feet of land area for the purposes of this appeal.

The appellant appeared before the Property Tax Appeal Board claiming both improvement inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted an equity grid analysis of four suggested comparable properties and disclosed that the subject was purchased in 1984 for \$113,500.

In support of the inequity argument, the appellant submitted a grid analysis of four suggested comparable properties located from "next door" to 150 feet from the subject. The comparables have lots ranging in size from 14,570 to 26,679.5 square feet of land area. The comparables are described as a one-story, a three-story and 2, 4 level split dwellings of frame and brick construction containing from 2,237 to 3,268 square feet of living area. The comparables were built from 1958 to 1983. The comparables feature basements that have finished area, central air conditioning, one or two fireplaces and garages ranging in size from 420 to 888 square feet of building area. The comparables have land assessments ranging from \$21,050 to \$28,206 or from \$1.06 to \$1.45 per square foot of land area. The comparables have improvement assessments ranging from \$67,327 to \$96,806 or from \$28.37 to \$35.86 per square foot of living area. The subject's land assessment is \$24,992 or \$1.02 per square foot of land area. The subject's improvement assessment is \$94,161 or \$49.35 per square foot of living area.

In support of the overvaluation argument, the appellant disclosed that the subject was purchased in 1984 for \$113,500.

Based on this evidence, the appellant requested the subject's land assessment be reduced to \$12,496 or \$.69 per square foot of land area and the subject's improvement assessment be reduced to \$55,700 or \$29.19 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 \$119,153 was disclosed. The subject's assessment reflects an estimated market value of \$362,608 or \$190.05 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 land assessment, the board of review submitted a grid analysis, property record cards and aerial photographs of four land comparables located from .04 to .12 of a mile from the subject. The comparables have the same neighborhood code as the subject and also have "channel front" like the subject. Additionally, comparable #1 has "Lake Bottom" like the subject, but also has "wetlands." The comparables range in size from 15,965 to 23,087 square feet of land area and have land assessments ranging from \$21,264 to \$23,837 or from \$1.03 to \$1.33 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted a grid analysis, property record cards and

aerial photographs of four improvement comparables located from .06 to .57 of a mile from the subject. The comparables have the same neighborhood code as the subject and also have "channel front" like the subject. Comparable #2 is the same property as the board of review's land comparable #3. Additionally, comparable #4 has "Lake Bottom" like the subject, but also has "wetlands." The comparables consist of one-story frame or brick dwellings containing from 1,252 to 1,616 square feet of living area. The comparables feature basements, three of which have finished area. Two comparables have central air conditioning and three comparables have one or two fireplaces. The comparables have garages ranging in size from 400 to 660 square feet of building area. The comparables have improvement assessments ranging from \$56,132 to \$76,781 or from \$44.24 to \$51.90 per square foot of living area.

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

Under rebuttal, the appellant claims the board of review's land comparables are not rectangular lots like the subject and are not subject to flooding because they have sea walls.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued in part 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 has not met this burden of proof.

The appellant supplied evidence of the subject's "recent" 1984 sale for \$113,500, while the board of review submitted no comparable sales. The Board finds the subject's 1984 sale for \$113,500 is not probative of the subject's fair market value as of the subject's January 1, 2009 assessment date. The sale occurred nearly 25 years prior to the subject's January 1, 2009 assessment date. Therefore, the Board finds the 1984 sale is not recent, is not probative of the subject's market value in 2009 and gives it no weight. The Board further finds this market evidence is insufficient evidence to prove overvaluation.

The appellant also argued 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 evidence, the Board finds the appellant has not met this burden.

The Board finds both parties submitted a total of eight land comparables for the Board's consideration. The comparable lots ranged in size from 14,570 to 26,679 square feet of land area. The comparables have land assessments ranging from \$21,050 to \$28,206 or from \$1.03 to \$1.45 per square foot of land area. The subject's land assessment is \$24,992 or \$1.02 per square foot of land area, which is below the range of the comparables in this record on a square foot basis. Therefore, the Board finds the subject's land assessment is not excessive and no reduction is warranted.

The Board finds both parties submitted a total of eight improvement comparables. The Board gave less weight to the appellant's comparables #2, #3 and #4 due to their dissimilar multi-story designs when compared to the subject. The Board gave less weight to the board of review's comparables #1 and #3 due to their significantly smaller sizes when compared to the subject. The Board finds the remaining three comparables offered by both sides are most similar to the subject in location, size, exterior construction and features. These comparables have improvement assessments ranging from \$66,187 to \$76,781 or from \$30.10 to \$47.51 per square foot of living area. The subject has an improvement assessment of \$94,161 or \$49.35 per square foot of living area, which falls above the range established by the most similar comparables in the record. However, due to the subject's superior age and features, the Board finds the subject's slightly higher improvement assessment is supported and no reduction 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.

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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mark Morris

Member

JR

Member

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 24, 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.