



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

APPELLANT: Thomas Herner
DOCKET NO.: 09-03093.001-R-1
PARCEL NO.: 09-33-223-009

The parties of record before the Property Tax Appeal Board are Thomas Herner, 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: \$17,663
IMPR.: \$82,250
TOTAL: \$99,913**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject consists of a 10,890 square foot parcel improved with a 2-story dwelling of frame construction. The dwelling contains 2,434 square feet of living area¹ and was built in 2004. Features of the home include a full, unfinished basement, central air conditioning and a 414 square foot garage. The dwelling is located in Port Barrington, Wauconda Township, Lake County.

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation and contends unequal treatment in the assessment process as the bases for this appeal. The appellant submitted information on three sales comparables on lots ranging in size from 10,890 to 13,364 square feet of land area. The properties are improved with 2-story frame dwellings built in 2004. The dwellings range in size from 2,516 to 3,412 square feet of living area. The comparables feature central air conditioning and garages ranging in size from 420 to 744 square feet. Two comparables have fireplaces. The appellant did not provide any

¹ In the cover letter, the appellant claims the size of the dwelling is 2,340 square feet of living area but did not submit any evidence to support this claim. The appellant used 2,434 square feet in the grid analysis. The board of review claims the dwelling contains 2,434 square feet of living area and submitted a property record card with a detailed schematic with dimensions to support their claim.

data on basements. The comparables sold between February 2005 and November 2010 for prices ranging from \$248,000² to \$458,801 or from \$81.48 to \$136.11 per square foot of living area including land. The appellant also indicated "recent sale" as a basis for his appeal, but did not submit any evidence that the subject had recently sold. Based on this evidence, the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$99,913 was disclosed. The subject's total assessment reflects an estimated market value of \$304,057 or \$124.92 per square foot of living area, land included, using the 2009 three-year median level of assessments for Lake County of 32.86% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions on eight comparable properties - three sales comparables and five equity comparables. The appellant's comparable #3 and the board of review's comparable #1 are the same property. The eight comparables lot sizes range from 6,098 to 13,939 square feet of land area. The comparable dwellings were built from 1999 to 2004 and consist of 2-story frame dwellings. The dwellings range in size from 2,382 to 2,572 square feet of living area. Features include full basements, one with finished area, and garages that range in size from 420 to 713 square feet. Seven comparables feature central air conditioning and three have fireplaces.

In support of the overvaluation argument, the board of review presented three sales comparables that sold between August 2007 and September 2008 for prices ranging from \$322,000 to \$325,000 or from \$126.36 to \$135.22 per square foot of living area including land. The board of review submitted a property record card for comparable #1 indicating it re-sold in November 2010 for \$248,000 or \$98.57 per square foot of living area including land.

In support of the equity argument, the board of review presented five equity comparables whose assessments ranged from \$101,549 to \$107,593 or from \$40.36 to \$44.49 per square foot of living area including land. The subject's assessment is \$99,913 or \$41.05 per square foot of living area including land.

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

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 Property Tax

² For comparable #1, in the grid analysis the appellant used a sale from 2005 in the amount of \$458,801. However, in the complaint, the appellant states that comparable #1 sold in December 2009 for \$278,000. Comparable #3 sold twice, once in August 2007 for \$322,000 and again in November 2010 for \$248,000.

Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

Initially, the Board finds the best record of size of the subject dwelling is the property record card, and finds the correct size of the subject dwelling to be 2,434 square feet of living area.

Comparables #1 and #2 submitted by the appellant were much larger than the subject and therefore received little weight in the Board's analysis. The Board finds the board of review's comparables (including the appellant's comparable #3) most similar to the subject in size, style, exterior construction and features. These comparables sold from August 2007 to November 2010 for prices ranging from \$248,000 to \$325,000 or from \$98.57 to \$135.22 per square foot of living area including land. The subject's total assessment reflects an estimated market value of \$304,057 or \$124.92 per square foot of living area, land included, which is within the range established by the most similar comparables. Therefore, the Board finds the appellant has failed to prove by a preponderance of the evidence that the subject is overvalued.

The appellant also 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Regarding the assessment inequity argument, the Board finds comparable #3 submitted by the appellant and all five comparables submitted by the board of review were most similar to the subject in age, size, lot size, style, exterior construction and features. These comparables had land assessments ranging from \$16,623 to \$41,149 or from \$1.49 to \$3.78 per square foot of land area. The subject's land assessment of \$17,663 or \$1.62 per square foot of land area is within the range established by these comparables. Therefore, the Board finds the appellant has failed to prove by clear and convincing evidence that the subject's land assessment is inequitable.

Comparable #3 submitted by the appellant and all five comparables submitted by the board of review had improvement assessments that ranged from \$83,155 to \$90,970 or from \$33.05 to \$37.27 per square foot of living area. The subject's improvement assessment of \$82,250 or \$33.79 per square foot of living area is within the range established by these comparables. Therefore, the Board finds no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellant disclosed that 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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: April 20, 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.