FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: William Karpen
DOCKET NO.: 09-03177.001-R-1
PARCEL NO.: 06-08-203-053

The parties of record before the Property Tax Appeal Board are William Karpen, 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:	$24,036
IMPR.:	$64,289
TOTAL:	$88,325

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two–story frame dwelling containing 2,323 square feet of living area that was built in 1996. Features include a 961 square foot partial unfinished basement, central air conditioning, a fireplace, and a 460 square foot attached garage. The subject dwelling is situated on an 11,326 square foot lot. The subject property is located in Lake Villa Township, Lake County.

The appellant appeared before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these arguments, the appellant submitted photographs and two analysis detailing sales and assessment information for six suggested comparables.

In support of the inequity claim, the appellant supplied three suggested comparables located within one mile of the subject. The comparables consist of two–story frame dwellings that were built in 1996. Two comparables have full or partial unfinished basements and one comparable has a partial finished basement. One comparable has a fireplace. All the comparables have central

air conditioning and garages that contain from 400 to 560 square feet. The dwellings range in size from 2,150 to 2,294 square feet of living area. The appellant did not provide the improvement assessment amounts for the comparables, however; the board of review submitted property record cards detailing their improvement assessment amounts. The comparables have improvement assessments ranging from $72,330 to $73,762 or from $32.15 to $33.87 per square foot of living area. The subject property has an improvement assessment of $74,954 or $32.27 per square foot of living area.

These same comparables are situated on lots that contain either 11,325 or 12,632 square feet of land area. The comparables have land assessments ranging from $17,773 to $26,808 or from $1.56 to $2.12 per square foot of land area. The subject property has a land assessment of $24,036 or $2.12 per square foot of land area.

In support of the overvaluation claim, the appellant supplied three suggested comparables sales located within three miles of the subject. The comparables consist of two–story frame dwellings that were built in 1997 or 2000. Two comparables have full or partial unfinished basements and one comparable has a partial finished basement. Two comparables have one or two fireplaces. All the comparables have central air conditioning and garages that contain from 400 to 555 square feet. The dwellings range in size from 2,392 to 2,654 square feet of living area and are situated on lots that range in size from 9,583 to 13,504 square feet of land area. The comparables sold from September 2007 to October 2008 for prices ranging from $260,000 to $290,000 or from $99.85 to $116.09 per square foot of living area including land.

Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

Under questioning, the appellant acknowledged assessment comparables 2 and 3 contain some wetlands, unlike the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $98,990 was disclosed. The subject's assessment reflects an estimated market value of $301,248 or $129.68 per square foot of living area including land using Lake County’s 2009 three-year median level of assessments of 33.86%.

In support of the subject's assessment, the board of review submitted land assessment information and an equity analysis of four suggested comparables. The board of review did not timely submit market value evidence to support the subject's estimated market value as reflected by its assessment or refute the comparable sales submitted by the board of review.

The board of review's documentation indicates that there are 31 parcels located with the subject's subdivision that have some

land area described as "Resource Protection Area" or wetlands, which have use restrictions.

In support of the subject's land assessment, the board of review submitted four land comparables. Two comparables are located on either side of the subject and the other two comparables are located two and three lots north, along the subject's street. The land comparables contain 11,326 square feet of land area with land assessments of $24,036 or $2.12 per square foot of land area, identical to the subject.

In support of the subject's improvement assessment, the board of review submitted four suggested comparables located within six blocks of the subject. The comparables consist of two–story frame dwellings that were built from 1996 to 1999. The comparables have unfinished basements, central air conditioning and garages that contain from 400 to 804 square feet. The dwellings range in size from 2,114 to 2,294 square feet of living area. They have improvement assessments ranging from $69,000 to $74,918 or from $32.12 to $34.65 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's 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 this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant argued the subject property is 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, 331 Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellant has overcome this burden.

The appellant submitted three suggested comparable sales to demonstrate the subject property was overvalued. The board of review did not timely submit any market value evidence to support the subject's estimated market value as reflected by its assessment or refute the comparable sales submitted by the board of review. The Property Tax Appeal Board gave less weight to comparable 3 submitted by the appellant. This sale occurred in 2007, which is considered less indicative of fair cash value as of the subject's January 1, 2009 assessment date.

The Board finds comparables 1 and 2 submitted by the appellant are more reliable indicators of the subject's fair market, although the comparables are located up to 3 miles from the subject. In addition, these comparables sold more proximate to the subject's January 1, 2009 assessment date. These comparables are similar to the subject in age, size, style and amenities. They sold for prices of $265,000 and $290,000 or $99.85 and

$116.09 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of $301,248 or $129.68 per square foot of living area including land, which is higher than the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction is warranted[1].

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.

The Board finds the parties submitted seven suggested assessment comparables to support their respective positions regarding whether the subject improvements were equitably assesses. After considering the assessment reduction granted based on the appellant's overvaluation claim, the Board finds the subject property is uniformly assessed and no further reduction in the subject's improvement assessment is warranted based on the principals of uniformity.

The Board further finds this record contains land assessment information for seven suggested land comparables. The Board placed less weight on appellant's land comparables 2 and 3 because they contain some wetland areas, dissimilar to the subject. The Board finds the five remaining land comparables are most similar to subject in location, size and use. They have land assessments of $24,036 or $26,808 or $2.12 per square foot of land area. The subject property has a land assessment of $24,036 or $2.12 per square foot of land area, which is well supported by the most similar land comparables contained in this record. The Board further finds the subject is identical to five of the six comparables in terms of size and land assessment amounts. Therefore, no reduction in the subject's land assessment is justified.

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,

[1] The subject's 2009 reduced assessment as provided by the Property Tax Appeal Board mirrors the board of reviews 2010 assessment of the subject property as detailed in the appellant's rebuttal evidence and the subject's property record card that was submitted by the board of review.

is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). The constitution requires 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.

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.

Chairman

Member

Member

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: October 19, 2012

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.