



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

APPELLANT: Kevin Richards
DOCKET NO.: 09-03247.001-R-1
PARCEL NO.: 02-30-301-034

The parties of record before the Property Tax Appeal Board are Kevin Richards, 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: \$82,039
IMPR.: \$133,342
TOTAL: \$215,381

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 14,011 square foot lake front parcel improved with a two-story frame dwelling built in 2006. The subject contains 3,417 square feet of living area and features a full, partially finished basement, central air-conditioning, a fireplace and an attached 1,035 square foot garage. The subject is located on Petite Lake in Lake Villa Township, Lake Villa, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity claim, the appellant submitted three comparable properties located within 1.0 mile of the subject. The comparables consist of improved parcels that ranged in size from 14,318 to 30,783 square feet of land area and contained from 50 to 103 linear feet of lake frontage. The comparables had land assessments ranging from \$50,021 to \$79,358 or from \$770.47 to \$1,385.84 per lake front foot of land area. The appellant claims the subject contains 51 front feet along Petite Lake and has a land assessment of \$82,039 or \$1,608.61 per front foot of land area.

The same comparables used for the inequity assessment regarding the subject's land was also used regarding the inequity assessment of the improvement. The comparables were improved with one-story or two-story frame dwellings were built from 1921 to 1983. The comparables ranged in size from 1,375 to 3,496 square feet of living area and contained full, unfinished basements. Each comparable had air conditioning, a fireplace and a garage ranging from 462 to 960 square feet of building area. The comparables had improvement assessments ranging from \$53,287 to \$153,496 or from \$38.27 to \$43.91 per square foot of living area. The subject is depicted as having an improvement assessment of \$133,342 or \$39.02 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessment.

The board of review presented its "Board of Review Notes on Appeal" wherein the subject property's final total assessment of \$215,381 was disclosed with an allocation for the land assessment of \$82,039. In response to the appeal, the board of review submitted a letter prepared by Martin Paulson, Clerk of the Lake County Board of Review, aerial photographs, property record cards and a grid analysis in support of the subject's land assessment and also a grid analysis in support of the subject's improvement assessment.

The board of review argued that appellant's comparable #2 was situated on a channel as opposed to the lake. In addition, appellant comparable #1 was located in a different township than the subject. Mike Healy, Deputy Assessor Lake Villa Township, testified that all waterfront property located in Lake Villa Township is assessed using the front foot method. Healy testified that waterfront property has a base market value of \$41,125 for the first 50 front feet with an additional \$1,430 for the next 50 front feet and \$1,240 for the next 100 front feet of water front property. Healy further testified that a depth factor of 1.15 is applied and a standard depth factor of 150 is used, with adjustments for longer, shorter or shallower parcels. The four land comparables were located within 0.4 miles of the subject and within the same neighborhood as the subject, as defined by the local assessor. The comparables had frontage along Petite Lake ranging from 49 to 52 linear feet with land assessments ranging from \$77,761 to \$81,167 or from \$1,561 to \$1,615 per waterfront foot of land area. The subject is depicted as having 51 linear feet of waterfront land area with a land assessment of \$82,039 or \$1,609 per waterfront foot of land area.

In regards to the improvement inequity argument, the board of review submitted six comparable properties located within 2.27 miles of the subject. The two-story frame or brick dwellings were built from 1997 to 2007 and ranged in size from 2,619 to 3,932 square feet of living area. Three of the comparables contained a full unfinished basement, each had central air-conditioning and at least one fireplace. The comparables also contained a garage ranging from 552 to 1,015 square feet of

building area. Comparables #4 and #5 contained multiple garage buildings. The comparables had improvement assessments ranging from \$101,656 to \$161,055 or from \$37.10 to \$43.31 per square foot of living area. The subject is depicted as having an improvement assessment of \$133,342 or \$39.02 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 it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds no reduction in the subject property's assessment is warranted.

The appellant 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 data, the Board finds the appellant has not met this burden.

First, the Board finds the subject's land assessment is supported by the assessment methodology described by the Deputy Township Assessor. The evidence indicates land assessments in the subject's neighborhood are determined utilizing a front-foot method with adjustments for the depth of the lot. The front-foot method as a unit of comparison is based on the premise that frontage significantly contributes to value. Property Assessment Valuation, 73, International Association of Assessing Officers 2nd ed. 1996. The Board finds land assessments in the subject's immediate area are uniform. The Board gave less weight to the comparables submitted by the appellant because one was located on a channel of the lake, dissimilar to the subject, one contained almost twice the amount of linear front feet and the other was located in a different township. The Board finds the board of review's comparables were similarly situated like the subject and contained property characteristics similar to the subject. These most similar comparables had land assessments ranging from \$77,761 to \$81,167 or from \$1,561 to \$1,615 per front-foot. The subject has a land of \$82,039 or \$1,609 per front-foot, which is within the established range. The appellant submitted no evidence that would suggest the method utilized by the assessor was incorrect or land assessments within the subject's subdivision do not reflect fair market value. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's land assessment is well supported.

The Board next analyzed the appellant's improvement inequity argument. The Board gave less weight to the appellant's comparable #2 because it is dissimilar to the subject in design,

age, location and size. The Board also gave less weight to the board of review's comparables #4, #5 and #6 because they do not contain a basement, which the subject enjoys. The remaining comparables were generally similar to the subject in most respects. They had improvement assessments ranging from \$101,656 to \$161,055 or from \$37.10 to \$43.91 per square foot of living area. The subject's improvement assessment is \$133,342 or \$39.02, which is within the range established by the most similar comparables contained in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties and a reduction in the subject's improvement assessment is not 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 parties 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 presented.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject was inequitably assessed. Therefore, 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: December 21, 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.