



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

APPELLANT: Douglas & Celia Balut
DOCKET NO.: 09-04414.001-R-1
PARCEL NO.: 14-06-301-040

The parties of record before the Property Tax Appeal Board are Douglas & Celia Balut, the appellants, 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: \$62,935
IMPR: \$246,636
TOTAL: \$309,571

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 27,308 square feet of land area backs to a golf course in a gated development known as Wynstone. The parcel is improved with a two-story dwelling of brick exterior construction containing 4,743 square feet of living area. The dwelling is 9 years old. Features of the home include a finished basement, central air conditioning, two fireplaces and a 1,095 square foot garage. The property is located in North Barrington, Ela Township, Lake County.

The appellants' appeal is based on unequal treatment in the assessment process regarding both the land and improvement assessments. In support of these contentions, the appellants submitted information on eight comparable properties, none of which is located in Wynstone subdivision.

The comparable parcels range in size from 15,682 to 203,784 square feet of land area with land assessments ranging from \$43,725 to \$85,163 or from \$0.42 to \$3.68 per square foot of land area. The subject has a land assessment of \$62,935 or \$2.30 per square foot of land area. Based on this evidence, the appellants requested a land assessment of \$53,500 or \$1.96 per square foot of land area.

Each comparable parcel was improved with a two-story frame or brick dwelling that ranges in age from 4 to 21 years old. The comparable dwellings range in size from 4,028 to 4,743 square feet of living area. Features include basements, six of which include finished area. Each home also has central air conditioning, one to four fireplaces and a garage ranging in size from 686 to 988 square feet of building area. One of the comparables also has both a pool and a shed. The comparables have improvement assessments ranging from \$180,226 to \$250,603 or from \$44.74 to \$59.36 per square foot of living area. The subject's improvement assessment is \$320,360 or \$67.54 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$239,466 or \$50.49 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 \$333,295 was disclosed. The board of review also presented a letter outlining the evidence along with grids reiterating the appellants' comparables, a map depicting the location of the appellants' comparables and a grid analysis and a map depicting the board of review's five comparables setting forth separate equity data and market value data.¹

In the letter, the board of review contends that none of the appellants' comparables are located in the subject's subdivision. As depicted on the map, the appellants' comparables are located from 2.08 to 7.28 miles from the subject property.

In support of the subject's assessments, the board of review presented a grid analysis of five suggested equity comparables located on/near the golf course in Wynstone. Four of the properties have the same neighborhood code assigned by the assessor as the subject property. The five parcels range in size from 16,418 to 47,036 square feet of land area with land assessments ranging from \$73,718 to \$93,808 or from \$1.99 to \$4.49 per square foot of land area.

The comparables presented by the board of review are improved with two-story brick or frame and brick exterior constructed dwellings that range in age from 8 to 20 years old. The dwellings range in size from 3,771 to 5,906 square feet of living area. Features include unfinished basements, central air conditioning, one to four fireplaces and a garage ranging in size from 682 to 1,000 square feet of building area. These properties have improvement assessments ranging from \$191,781 to \$398,826 or from \$46.06 to \$67.53 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

¹ In light of the appellants' lack of assessment uniformity argument, the market value evidence presented by the board of review is not responsive to the appeal and will not be further addressed in this decision.

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 appellants contend unequal treatment in the subject's land and improvement assessments 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The rules of the Property Tax Appeal Board provide in pertinent part:

Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of the subject property Documentation must be submitted showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property.

86 Ill.Admin.Code §1910.65(b); DuPage County Board of Review v. Property Tax Appeal Board, 284 Ill.App.3d 649 (2nd Dist. 1996). The court has stated that ". . . the critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." DuPage, supra, at 655.

For this appeal, the parties submitted a total of thirteen suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight in its analysis to the appellants' comparables due to their lack of proximity to the subject property. In contrast, each of the board of review's five comparables were located in the subject's subdivision.

As to the land assessment, the Property Tax Appeal Board finds the comparables presented by the board of review were closest in proximity to the subject and range in size from 16,418 to 47,036 square feet of land area with land assessments ranging from \$73,718 to \$93,808 or from \$1.99 to \$4.49 per square foot of land area. Both the land size and land assessments of these comparables bracket the subject's land assessment of \$62,935 or \$2.30 per square foot of land area which is logical given that accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases and in contrast, as the size of a property decreases, the per unit value increases. The board of review's comparable #4 illustrates that a small parcel has a land assessment of \$4.49 per square foot whereas the largest parcel, comparable #1, has the lowest land assessment of \$1.99 per square

foot. Based on this evidence, the Board finds a reduction in the subject's land assessment is not warranted.

As to the improvement assessment, the Board has given less weight to board of review's comparables #1, #4 and #5 due to the substantial differences in dwelling size of these homes when compared to the subject. These three homes are about either 1,000 square feet larger or smaller than the subject which makes them dissimilar in dwelling size and not appropriate comparables. The Board finds board of review comparables #2 and #3 were most similar to the subject in location, size, style, exterior construction and/or features, but are older in age than the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$207,952 and \$209,048 or \$49.86 and \$46.06 per square foot of living area. The subject's improvement assessment of \$320,360 or \$67.54 per square foot of living area is above these most similar comparables. Given that the subject is newer than these two most similar comparables and has some basement finish, the subject would be expected to be somewhat above the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's improvement assessment 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

[Signature]

Member

[Signature]

Member

[Signature]

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: March 22, 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.