



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

APPELLANT: Ralph Hoover
DOCKET NO.: 10-02651.001-R-1
PARCEL NO.: 12-34-101-018

The parties of record before the Property Tax Appeal Board are Ralph Hoover, the appellant, by attorney Scott J. Linn of the Law Office of Scott J. Linn, in Deerfield; 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: \$291,129
IMPR.: \$64,096
TOTAL: \$355,225

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story brick dwelling containing 3,032 square feet of living area. The home was built in 1950. Features include a partial unfinished basement, central air conditioning, a fireplace and an attached 624 square foot garage. The home is situated on a 46,174 square foot lot located in Shields Township, Lake County, Illinois.

The appellant appeared, through counsel, before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted a grid analysis and photographs (Exhibit A) of three suggested comparables located within the same neighborhood code as the subject. The comparables were described as one-story or tri-level frame or brick dwellings that contain from 2,784 to 3,189 square feet of living area. The comparables were built in 1953 or 1957. Two comparables have basements, one of which has finished area, and one comparable has a slab foundation. Other features include

central air conditioning, one or three fireplaces and attached garages ranging in size from 552 to 598 square feet of building area. Comparable #2 also has a detached 141 square foot garage. The comparables have improvement assessments ranging from \$9,199 to \$64,132 or from \$3.30 to \$21.14 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$64,096 or \$21.14 per square foot of living area.

At the hearing, the board of review offered to reduce the subject's improvement assessment to \$64,096, which is the amount requested by the appellant on his appeal petition. The appellant declined the offer from the board of review.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$370,923 was disclosed. The board of review presented a grid analysis, property record cards, photographs and a map depicting the location of three suggested comparable properties located from .21 to .68 of a mile from the subject. The board of review's comparable #1 is the same property as the appellant's comparable #1. The comparables were described as one-story brick dwellings that contain from 2,629 to 3,516 square feet of living area. The comparables were built in 1953 or 1955. The comparables feature unfinished basements, central air conditioning, one or two fireplaces and attached garages ranging in size from 500 to 897 square feet of building area. The comparables have improvement assessments ranging from \$64,132 to \$104,398 or from \$21.14 to \$39.71 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued that the board of review's comparables #2 and #3 are superior to the subject. The appellant requested that the amount of relief requested on his appeal be increased to a market value of \$750,000.

The Board finds that the amount of relief requested by the appellant on his appeal may not be increased and/or modified at the time of the hearing. Section 16-180 of the Property Tax Code states in pertinent part:

Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board.
(35 ILCS 200/16-180)

Furthermore, Section 1910.31 (a) of the rules of the Property Tax Appeal Board states:

After the Property Tax Appeal Board has transmitted an appeal to the board of review and the time period for intervention under Section 1910.60 of this Part has expired, a petition for appeal may be amended to correct any technical defects, except when the amendment would be prejudicial to a party.

Amending the relief requested at the time of hearing is presumptively prejudicial and cannot be allowed by the Board.

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 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 met this burden.

The Board finds the parties submitted five comparable properties for the Board's consideration, given that one property was presented by both parties. The Board gave less weight to the appellant's comparable #2 due to its dissimilar frame exterior construction when compared to the subject. In addition, this comparable has finished basement area unlike the subject. The Board also gave less weight to the appellant's comparable #3 due to its dissimilar tri-level design, when compared to the subject. In addition, this comparable has a slab foundation unlike the subject. The Board finds the remaining three comparables submitted by the parties are similar to the subject in location, age, size, design, exterior construction and features. These comparables have improvement assessment ranging from \$64,132 to \$104,398 or from \$21.14 to \$39.71 per square foot of building area. The subject has an improvement assessment of \$79,794 or \$26.32 per square foot of building area, which is within the range of the best comparables in the record. However, the Board finds the common comparable #1 submitted by the parties is most similar to the subject and therefore gives this comparable more weight. This comparable has an improvement assessment of \$64,132 or \$21.14 per square foot of living area, which is below the subject's improvement assessment. Therefore, the Board finds the subject's improvement assessment is excessive and a reduction in the subject's assessment is warranted in accordance with the appellant's request.

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.

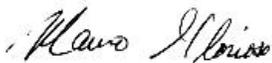


Chairman



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: May 24, 2013



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.