



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

APPELLANT: Kalabhai Patel
DOCKET NO.: 10-02785.001-C-1
PARCEL NO.: 12-18-400-028

The parties of record before the Property Tax Appeal Board are Kalabhai Patel, 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: \$91,076
IMPR: \$54,269
TOTAL: \$145,345

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story multi-building motel property that was built in approximately 1930 having a total of 7,816 square feet of building area. The building area consists of rental units, living quarters, laundry area and office area. The parcel under appeal has 14,810 square feet of land area. The property is located in Lake Bluff, Shields Township, Lake County.

The appellant's appeal is based on assessment equity with respect to the land assessment. The appellant contends the subject property is located on Highway 41 and has several disadvantages including: the property is in unincorporated Lake Bluff and does not have city water; the road is divided which allows only north bound traffic access to the property; and "an old frame building next to the mobile home and rear is rail road." In further support of the argument the appellant submitted information on six comparable properties; comparables #1 through #3 were improved and comparables #4 through #6 were vacant. The comparables had sites ranging in size ranging from 12,632 to 44,431 square feet of land area. One comparable was described as being located within .5 miles of the subject, two were described as being located near-by, one was described as being located within 1 mile and two were described as being located within 2 miles. These properties had land assessments ranging from \$9,241 to \$53,635 or from \$.31 to \$1.91 per square foot of land area.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$18,216 or \$1.23 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$145,345 was disclosed. The subject property had a land assessment of \$91,076 or \$6.15 per square foot of land area. The board of review explained the parcel under appeal is 1/3 of the total motel site. It stated the two additional parcels that comprise the subject property include parcel numbers 12-18-400-029 and 12-18-200-001 with a combined assessed value of \$50,268. The board of review asserted that all of the appellant's comparables are sites having negative features that do not affect the subject property. The board of review appeared to be referring to the appellant's three vacant parcels and did not address the land assessments associated with the appellant's improved comparables. The board of review indicated appellant's land comparable #4 backs to a railroad line; land comparable #5 is part of a larger industrial site and valued as excess land, and land comparable #6 is an interior "landlocked" site. The board of review also noted that none the comparables had the highway frontage as the subject has. The board of review presented descriptions and assessment information on two land comparables with one being located adjacent to part of the subject site and the other is similarly situated along the subject's street. A copy of a map depicts the subject property and the two comparables being located along North Skokie Highway, U. S. Highway 41. The two land comparables had 14,306 and 17,835 square feet of land area with land assessments of \$87,976 and \$109,677 or \$6.15 per square foot of land area, respectively. 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 Board further finds a reduction in the subject's assessment is not 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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.

The Board finds the board of review comparables are the most similar to the subject in location and size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. Each of these comparables had a land assessment of \$6.15 per square foot of land area. The subject property also has a land assessment of \$6.15 per square

foot of land area, identical to the best comparables in the record on a square foot basis. The board of review also pointed out the negative attributes of appellant's land comparables #4 through #6, which justified their lower land assessments relative to the subject property. The appellant's three remaining comparables were not as similar to the subject in location. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment was inequitable and a reduction in the subject's assessment is not justified.

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

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: June 21, 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.