



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

APPELLANT: Joel & Francis Anglin
DOCKET NO.: 10-04663.001-R-1
PARCEL NO.: 13-10-101-001

The parties of record before the Property Tax Appeal Board are Joel & Francis Anglin, the appellants, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, in Chicago, 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: \$3,696
IMPR: \$0
TOTAL: \$3,696

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a vacant 11,016 square foot channel front parcel located in Cary, Cuba Township, Lake County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as properties located on the same street as the subject. The parcels range in size from 4,752 to 8,561 square feet of land area. The comparables have land assessments ranging from \$776 to \$1,430 or \$0.16 or \$0.17 per square foot of land area. The subject's improvement assessment is \$3,696¹ or \$0.34 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$1,835 or \$0.17 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$3,696 was disclosed.

¹ The appellant's legal counsel reported the subject's 2010 assessment as \$3,770, but there was no documentation to support that assertion. The board of review in its submission included a copy of the subject's property record card which indicated the parcel had a total 2010 assessment of \$3,696.

The board of review contends that the subject parcel of 11,016 is "part of a larger 2 PIN (13-10-101-001 & 13-10-101-002) property that totals 21,065 square feet." For 2010, the Cuba Township Assessor reportedly used a 'breakpoint' method in valuing the land in the subject's neighborhood. The first 14,300 square feet of land was valued at \$0.46 per square foot assessed. Land in excess of 14,300 square feet was assessed at \$0.15 per square foot and land that was larger than 32,000 square feet was assessed at \$0.05 per square foot. Having treated the subject parcel as part of a larger 21,065 square foot property, contiguous parcels with the same owner were valued together and not as individual parcels.

As to the appellant's equity comparables, the board of review contends the three properties are part of a much larger eight parcel contiguous 82,327 square foot assemblage which was valued as a single property like the subject.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable channel front parcels like the subject that are located on the same channel as the subject. The parcels range in size from 10,049 to 12,362 square feet of land area. These properties have land assessments ranging from \$4,640 to \$5,785 or \$0.46 or \$0.49 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land 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 land 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. The appellant's comparables were three parcels within an eight parcel assemblage as reported by the board of review. In contrast, the four comparables presented by the board of review had land assessments of \$0.46 or \$0.49 per square foot of land area. The subject's land assessment of \$0.34 per square foot of land area falls below the range established by the best comparables in this record. Based on this limited record, the Board finds the appellant did not demonstrate with

clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not 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 taxation 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. 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. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and 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: October 18, 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.