PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ilya & Sue Talman
DOCKET NO.: 05-01416.001-R-1
PARCEL NO.: 16-26-301-031

The parties of record before the Property Tax Appeal Board are Ilya & Sue Talman, the appellants, and the Lake County Board of Review.

The subject property consists of a 17,800 square foot parcel improved with a two-story style frame dwelling that was built in 1994 and contains 4,032 square feet of living area. Features of the home include central air-conditioning, two fireplaces, a 792 square foot garage and a full unfinished basement.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of the land inequity contention, the appellants submitted information on three comparables. These properties range in size from 17,395 to 28,546 square feet of land area and had land assessments ranging from $95,987 to $145,812 or from $3.36 to $7.59 per square foot. The subject has a land assessment of $133,498 or $7.50 per square foot.

In support of the improvement inequity contention, the appellants submitted improvement information on the same three comparables used to support the land inequity contention. The comparables consist of two-story style frame or brick dwellings that were built between 1939 and 2001 and range in size from 4,128 to 4,385 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, garages that contain from 552 to 720 square feet of building area and full or partial unfinished basements. These properties have improvement assessments ranging from $176,952 to $270,842 or from $40.35 to $64.67 per square foot of living area. The subject has an

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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:	$	133,498
IMPR.:	$	307,226
TOTAL:	$	440,724

Subject only to the State multiplier as applicable.

PTAB/MRT/10/9/07

improvement assessment of $307,226 or $76.20 per square foot of living area. The appellants submitted part of an appraisal of the subject property that includes a set of unlabeled room measurements indicating the subject contains 3,693 square feet of living area. No sketch was submitted and it was unclear whether the appraiser, who was not present at the hearing, used exterior building measurements or interior room measurements.

In support of the overvaluation contention, the appellants submitted sales information on one of the properties used to support the inequity argument. The comparable reportedly sold in August 2001 for $861,339 or $205.67 per square foot of living area including land. Based on this evidence, the appellants requested the subject's total assessment be reduced to $371,643.

During the hearing, the appellants testified the subject has a foyer that goes up to the second floor, so there is no second floor living area for that portion of the home. The appellants did not indicate the dimensions of the foyer. The appellants also testified their comparable one has a lower land assessment on a per square foot basis than the subject, even though it is located next door. The appellants opined the board of review's comparables two and three are located on a high value street not comparable to the subject's neighborhood. The appellants further testified their comparables and the board of review's comparables have more bathrooms than the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $440,724 was disclosed. The subject has an estimated market value of $1,331,090 or $330.13 per square foot of living area including land, as reflected by its assessment and Lake County's 2005 three-year median level of assessments of 33.11%.

In support of the subject's land assessment, the board of review submitted information on three comparable properties located in the same assessor's assigned neighborhood code as the subject. The land comparables range in size from 16,682 to 28,099 square feet of land area and have land assessments ranging from $129,367 to $151,600 or from $5.40 to $7.75 per square foot.

In support of the subject's improvement assessment, the board of review submitted improvement information on the same three comparables used to support the subject's land assessment. The comparables consist of two-story style frame or brick dwellings that were built in 2002 or 2004 and range in size from 3,843 to 4,685 square feet of living area. Features of the comparables include central air-conditioning, one or two fireplaces, garages that contain from 759 to 866 square feet of building area and full or partial basements, two of which have finished areas of

918 and 1,947 square feet, respectively. These properties have improvement assessments ranging from $326,079 to $397,472 or from $80.53 to $91.88 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

The board of review submitted no comparable sales or other market evidence in support of the subject's estimated market value.

During the hearing, the board of review's representative called the deputy township assessor to testify. The witness testified the township's policy is to regard all foyers that open up to the second floor as ordinary second floor living area. Regarding the land inequity argument, the witness testified the subject lot, the appellants' comparable two and the board of review's comparable lots were assessed according to the same neighborhood pricing model. Also, the appellants' comparable three is in a different neighborhood from the subject and is also assessed according to a different formula.

In cross examination, the appellants asked the witness how the property next door to the subject, their comparable one, could have a per square foot land assessment lower than the subject. The witness responded that the appellants' comparable one has an older home on it, so it is assessed with other older homes in a separate neighborhood. The witness stated that newer homes built after 1990, like the subject, the appellants' comparable two and the board of review's comparables, are studied separately as well.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' argument was 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 appellants have not overcome this burden.

The Board will first address the dispute concerning the subject's living area. While the Board recognizes that a foyer which opens up through a dwelling's second level does not have any floor that can be considered living area, the record is absent any evidence or testimony regarding the dimensions of the foyer. The Board gave no weight to the appellants' appraisal measurements because the appraiser was not present to testify as to which measurements were for which rooms and whether or not he used exterior or interior measurements. Therefore, the Board finds the best evidence of the subject's living area is found on the subject's property record card submitted by the board of review, which indicates the subject contains 4,032 square feet.

Regarding the land inequity argument, the Board finds the parties submitted six comparables. The Board gave less weight to the appellants' comparables one and three and the board of review's comparable three because these lots were larger than the subject, two by over 10,000 square feet. The Board finds the appellants' comparable two and the board of review's comparables one and two were located in the same assessor's assigned neighborhood code and were very similar in size when compared to the subject. These properties had land assessments ranging from $7.59 to $7.75 per square foot and support the subject's land assessment of $7.50 per square foot.

Regarding the improvement inequity argument, the Board finds the parties submitted six comparables. The Board gave less weight to the appellants' comparable one because it was considerably older than the subject. The Board gave less weight to the appellants' comparable three and the board of review's comparables two and three because their brick exteriors differed from the subject's frame exterior. The Board finds the appellants' comparable two and the board of review's comparable one were located on the same street and were similar to the subject in terms of style, exterior construction, size and most property characteristics. These most similar comparables had improvement assessments of $64.67 and $84.85 per square foot and support the subject's improvement assessment of $76.20 per square foot.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The Board finds the appellants submitted only one comparable sale while the board of review submitted no comparable sales. The Board finds one comparable is insufficient evidence to prove overvaluation and also finds the appellants' comparable sold in 2001 and cannot be relied upon as a valid indicator of market value as of the subject's assessment date of January 1, 2005.

In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process regarding the subject's land or improvements by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, no reduction in the subject's 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.

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: October 26, 2007

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.