



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

APPELLANT: PC-Lots DP LTD Partnership
DOCKET NO.: 15-04008.001-R-1 through 15-04008.037-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are PC-Lots DP LTD Partnership, the appellant, by David B. Smith, Attorney at Law, in Barrington Hills; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-04008.001-R-1	04-19-201-027	2,243	0	\$2,243
15-04008.002-R-1	04-19-208-012	2,192	0	\$2,192
15-04008.003-R-1	04-20-101-111	2,243	0	\$2,243
15-04008.004-R-1	04-20-101-112	2,243	0	\$2,243
15-04008.005-R-1	04-20-101-114	2,243	0	\$2,243
15-04008.006-R-1	04-20-101-115	2,243	0	\$2,243
15-04008.007-R-1	04-20-101-116	2,243	0	\$2,243
15-04008.008-R-1	04-20-101-117	2,299	0	\$2,299
15-04008.009-R-1	04-20-101-119	2,362	0	\$2,362
15-04008.010-R-1	04-20-101-121	2,436	0	\$2,436
15-04008.011-R-1	04-20-101-127	2,868	0	\$2,868
15-04008.012-R-1	04-20-101-128	2,250	0	\$2,250
15-04008.013-R-1	04-20-101-129	2,366	0	\$2,366
15-04008.014-R-1	04-20-101-130	3,274	0	\$3,274
15-04008.015-R-1	04-20-101-131	3,839	0	\$3,839
15-04008.016-R-1	04-20-101-133	2,512	0	\$2,512
15-04008.017-R-1	04-20-105-019	2,160	0	\$2,160
15-04008.018-R-1	04-20-105-020	2,160	0	\$2,160
15-04008.019-R-1	04-20-105-021	2,273	0	\$2,273
15-04008.020-R-1	04-20-105-022	2,778	0	\$2,778
15-04008.021-R-1	04-20-105-023	2,540	0	\$2,540
15-04008.022-R-1	04-20-106-010	2,160	0	\$2,160
15-04008.023-R-1	04-20-106-019	2,313	0	\$2,313
15-04008.024-R-1	04-20-106-021	2,969	0	\$2,969
15-04008.025-R-1	04-20-106-022	2,333	0	\$2,333

15-04008.026-R-1	04-20-106-023	2,226	0	\$2,226
15-04008.027-R-1	04-20-106-024	2,226	0	\$2,226
15-04008.028-R-1	04-20-106-025	2,226	0	\$2,226
15-04008.029-R-1	04-20-101-136	2,474	0	\$2,474
15-04008.030-R-1	04-20-101-140	2,445	0	\$2,445
15-04008.031-R-1	04-20-105-007	2,160	0	\$2,160
15-04008.032-R-1	04-20-105-009	2,160	0	\$2,160
15-04008.033-R-1	04-20-105-010	2,160	0	\$2,160
15-04008.034-R-1	04-20-105-012	2,160	0	\$2,160
15-04008.035-R-1	04-20-105-013	2,160	0	\$2,160
15-04008.036-R-1	04-20-105-015	2,410	0	\$2,410
15-04008.037-R-1	04-20-105-017	2,160	0	\$2,160

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from decisions of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments for the 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject properties consist of 37 vacant residential parcels that contain from 8,516 to 15,128 square feet of land area. The subject properties are located in Shepard's Crossing subdivision, Zion Township, Lake County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted 37 grid analyses containing a total of 12 land assessment comparables that are located from .40 to .76 of a mile from the subject properties, but the comparables are located in the adjacent subdivision of Cypress Park. The comparables range in size from 10,032 to 14,083 square feet of land area and have land assessments ranging from \$1,697 to \$2,382 or \$.17 per square foot of land area.

In further support of the inequity claim, the appellant submitted a letter explaining the main thrust of the inequity complaint accompanied by Exhibits A and B. Exhibit A consists of 43 lots located in Shepard's Crossing subdivision, including the 37 lots that are subject matter of this appeal. The appellant calculated lots located in Shepard's Crossing have an average site size of .2177 of an acre of land area and an average land assessment of \$2,394 or \$.25 per square foot of land area. Exhibit B consists of 18 lots located in Cypress Park subdivision, an adjacent development. The appellant calculated that lots in neighboring Cypress Park have an average site size of .2581 of an acre of land area and an average land assessment of \$1,901 or \$.17 per square foot of land area. The appellant claimed the two neighborhoods have similar amenities. The appellant argued lots in Shepard's Crossing are inequitably assessed in relation to lots in adjacent Cypress Park.

The appellant argued that the Lake County Appeal Board agrees with the Zion Township Assessor that the assessed value of the undeveloped lots were locked when the properties were last assessed prior to platting. Based on this evidence, the appellant requested a reduction in the subject properties' land assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject properties' final land assessments that range from \$2,160 to \$3,839 or \$.25 per square foot of land area. In support of the subject's assessment, the board of review submitted a grid analysis of four land comparables located in close proximity within Shepard's Crossing, like the subject. The land comparables range in size from 8,515 to 11,543 square feet of land area and have land assessments ranging from \$2,160 to \$2,928 or \$.25 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject properties' land assessments.

Conclusion of Law

The taxpayer argued assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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. The Board finds the appellant failed to meet this burden of proof.

The parties submitted grid analyses containing a total of 16 suggested land comparables. The Board finds the land comparables submitted by the board of review are more similar when compared to the subject properties in location and land area. These comparables are located in close proximity within Shepard's Crossing like the subject and contain from 8,515 to 11,543 square feet of land area. They have land assessment ranging from \$2,160 to \$2,928 or \$.25 per square foot of land area. The subject properties' have land assessments ranging from \$2,160 to \$3,839 or \$.25 per square foot of land area, which is identical to the most similar assessment comparables contained in the record on a per square foot basis. Therefore, no reduction in the subject's land assessment is warranted.

The Board finds the main thrust of the appellant's inequity claim was that lots located in Shepard's Crossing are inequitably assessed in relation to lots located in adjacent Cypress Park. The appellant calculated lots located in Shepard's Crossing have an average land assessment of \$2,394 or \$.25 per square foot of land area whereas lots located in Cypress Park, an adjacent development, have an average land assessment of \$1,901 or \$.17 per square foot of land area. The Board gave this argument no merit since the lots are located in two different developments. The appellant did not present any corroborating market value data, such as paired sales from each subdivision, demonstrating individual lots from the two different subdivisions have similar market values.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. Again, the appellant submitted no market value evidence that would demonstrate individual lots from the two different subdivisions have similar market values.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



Member



Member

DISSENTING: _____

CERTIFICATION

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: November 21, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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