



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

APPELLANT: Terry Roberts  
DOCKET NO.: 14-01221.001-R-1  
PARCEL NO.: 16-34-314-002

The parties of record before the Property Tax Appeal Board are Terry Roberts, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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:

**LAND:** \$64,270  
**IMPR.:** \$81,231  
**TOTAL:** \$145,501

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 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 property consists of a tri-level style dwelling of brick exterior construction with 2,324 square feet of living area. The dwelling was constructed in 1963. Features of the home include a 360 square foot finished lower level, central air conditioning and a two-car garage. The property has a 12,063 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the land assessment as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables located in a different township but in the same subdivision that were from .03 to .11 of a mile from the subject property. Each comparable has a land assessment of \$49,543. The appellant submitted a brief indicating the comparables are located in West Deerfield Township and are assessed at a land market value of \$148,645; \$44,185 less than the subject property yet,

according to the appellant's counsel, identical in all respects. Counsel for the appellant stated in his brief, "The neighboring properties are in the same subdivision as the subject property and share every physical characteristic as the subject property. This is clearly a case of unequal treatment in the assessment process." The appellant did not disclose the square footage or give any indication of the lot sizes for the suggested comparables. The comparables have total assessments that reflect total market values ranging from \$418,125 to \$511,387 or from \$169.17 to \$196.45 per square foot of living area, land included.<sup>1</sup> The appellant requested the land assessment be reduced to \$49,543.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,501. The subject property has a land assessment of \$64,270 or \$5.33 per square foot of land area. The total assessment of the subject property reflects a market value of \$436,546 or \$187.84 per square foot of living area, land included.<sup>2</sup> In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same township and subdivision that were from .02 to .13 of a mile from the subject property. These comparables range in size from 11,644 to 12,058 square feet of land area and have land assessments ranging from \$62,138 to \$64,251 or \$5.33 to \$5.34 per square foot of land area. The comparables have total assessments reflecting total market values ranging from \$391,293 to \$545,224 or from \$151.49 to \$177.54 per square foot of living area, land included.<sup>3</sup>

### **Conclusion of Law**

The taxpayer contends 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's land assessment is not warranted.

The parties submitted ten land equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on the fact the appellant not disclose the land sizes to determine if the land was equitably assessed on a unit of comparison basis.

The Board finds the best evidence of land assessment equity to be the board of review comparables, which were located in the same township and subdivision as the subject. These comparables had land assessments of \$5.33 or \$5.34 per square foot of land area. The subject's land assessment of \$5.33 per square foot of land area falls within the range established by the board of review comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

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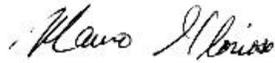
<sup>1</sup> The total market value is based on the statutory level of assessments.

<sup>2</sup> The total market value is based on the statutory level of assessments.

<sup>3</sup> The total market value is based on the statutory level of assessments.

The Board further finds that when comparing the land located in the same subdivision but different townships, Moraine Township and West Deerfield Township, the land assessments appear not to be equitable if the land sizes were demonstrated to be similar. The appellant, however, did not disclose the land sizes of its comparables, therefore the Board could not determine if the subject's land was inequitably assessed to the properties located in West Deerfield Township on a unit basis. The Board did find that the appellant's comparables had total assessments that resulted in market values ranging from \$418,125 to \$511,387 or from \$169.17 to \$196.45 per square foot of living area, land included. The subject property's total assessment reflects a market value of \$436,548 or \$187.84 per square foot of living area, land included, which falls within the range of the appellant's comparables located in West Deerfield Township. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and a reduction in the subject's assessment is not 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



Acting 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: August 19, 2016



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.