



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

APPELLANT: Scott Frost  
DOCKET NO.: 07-00538.001-R-1  
PARCEL NO.: 12-33-212-012

The parties of record before the Property Tax Appeal Board are Scott Frost, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$210,250  
IMPR: \$227,434  
TOTAL: \$437,684**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property of 38,020 square feet has been improved with a one and three-quarters-story frame dwelling containing 3,987 square feet of living area. The dwelling is 110 years old. Features of the home include a partial basement, two fireplaces, and a 525 square foot garage. The property is located in Lake Forest, Shields Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to the land assessment only; no dispute was raised concerning the improvement assessment. The appellant submitted information on three improved comparable properties described and depicted on a parcel map as nearby parcels ranging in size from 33,447 to 42,137 square feet of land area. The parcels were reported to have land assessments ranging from \$186,881 to \$211,604 or from \$5.00 to \$5.59 per square foot of land area. The subject has a land assessment of \$280,822 or \$7.39 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$210,250 or \$5.53 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In

support of the subject's land assessment, the board of review submitted a letter explaining the land assessment methodology and a grid analysis with three suggested comparables.

As to the methodology, the board asserted there is a land valuation model in the subject's assessment neighborhood which values parcels in various portions at varying per square foot values; namely, as outlined in the letter the values were \$45.00 per square foot market value for the first 5,445 square feet, \$25.00 per square foot market value for the area between 5,446 and 10,890 square feet, and so on. Under this model, the four applicable values resulted in a market value of \$842,550 for the subject's 38,020 square foot parcel or \$22.16 market value per square foot of land area as displayed on the property record card for the subject.

In the grid analysis, the board of review presented three improved parcels ranging in size from 37,897 to 38,585 square feet of land area. The proximity of these comparables to the subject was not specified or depicted in a map. These three comparables had land assessments ranging from \$280,207 to \$283,647 or from \$7.35 to \$7.39 per square foot of land area.

In response to the appellant's comparables, the board of review noted the following: comparable #1 was included in the State's historical rehabilitation program in accordance with Sections 10-55 and 10-70 of the Property Tax Code (35 ILCS 200/10-55 and 10-70); comparable #2 received a reduced land assessment due to a large roadway easement on the property as depicted in an aerial photograph; and comparable #3 was part of a larger assemblage of parcels assessed at a lower "excess land" rate and was located in a different assessment neighborhood.

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 land assessment is 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The parties submitted a total of six land comparables for the Board's consideration. The Property Tax Appeal Board has given less weight to appellant's comparable #3 due to its reduced land assessment as part of a larger assemblage of several parcels and its location across the road and in a different neighborhood code

as assigned by the assessor than the subject. The Board further notes as to appellant's comparable #1, a historic rehabilitation exemption as set forth in the Property Tax Code has no impact on the land assessment of a property, and the Board finds that this comparable is adjacent to the subject property. The board of review's three comparables were all said to be within the same neighborhood code assigned by the assessor as the subject, but the proximity to the subject was not specified.

The Board finds appellant's comparables #1 and #2 along with the board of review's comparables are found by the Board to be most similar to the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had land assessments that ranged from \$5.53 to \$7.39 per square foot of land area. Four of these five most similar comparables to the subject had per-square-foot land assessments lower than the subject parcel. While board of review comparable #2 was very similar in size to the subject, the proximity to the subject was unclear. The Board finds that appellant's comparable #1 is most similar to the subject in location by being directly next door and most similar in size to the subject at 38,240 square feet of land area. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is not equitable and a reduction in the subject's land 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mark 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: February 23, 2010

*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.