



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

APPELLANT: Bill Sullivan
DOCKET NO.: 07-00705.001-R-1
PARCEL NO.: 10-13-307-015

The parties of record before the Property Tax Appeal Board are Bill Sullivan, the appellant, by attorney Brian S. Maher of Weis, DuBrock & Doody, 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: \$18,337
IMPR.: \$108,013
TOTAL: \$126,350

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one and part two-story single family dwelling that contains 2,488 square feet of living area. The dwelling was constructed in 1994 and has a vinyl siding exterior. Features of the home include a full basement with 1,404 square feet, central air conditioning, a fireplace and a 630 square foot attached garage. The property is located in Mundelien, Fremont Township, Lake County.

The appellant contends unequal treatment in the assessment process as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties described as two-story dwellings that range in size from 2,016 to 2,760 square feet of living area. The comparable dwellings were constructed from 1987 to 1996. Two of the comparables have partial basements, each comparable had central air conditioning, each comparable had a fireplace and each comparable had an attached garage that ranged in size from 420 to

720 square feet.¹ The comparables have improvement assessments ranging from \$78,699 to \$105,564 or from \$38.25 to \$39.40 per square foot of living area. The subject's improvement assessment is \$108,013 or \$43.41 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$96,750.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of part one and part two-story dwellings that each contained 2,488 square feet of living area. The dwellings were constructed in 1994 and 1995. Each of the comparables has a full basement with 1,404 square feet, central air conditioning, one fireplace and an attached garage with either 420 or 630 square feet. These properties have improvement assessments ranging from \$106,102 to \$108,171 of from \$42.65 to \$43.48 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's 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 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 not met this burden.

The Board finds the comparable #3 submitted by the appellant and the comparables submitted by the board of review were most similar to the subject in size, age and features. Appellant's comparable #3 had a smaller basement and a smaller garage than the subject and board of review comparable #3 had a smaller garage than the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$39.40 to \$43.48 per square foot of living area. The subject's improvement assessment of \$43.41 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

¹ The board of review submitted copies of the property record cards for the subject property and the appellant's comparables, which were used as a source for determining the characteristics of the properties.

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. Guit

Chairman

Member

Mark Morris

Member

Member

William R. Lerbis

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: September 24, 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.