



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

APPELLANT: Verne W. Blakeley  
DOCKET NO.: 07-01465.001-R-1  
PARCEL NO.: 12-31-206-009

The parties of record before the Property Tax Appeal Board are Verne W. Blakeley, the appellant, 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: \$166,888  
IMPR.: \$123,425  
TOTAL: \$290,313**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 34,803 square foot parcel improved with a 49-year-old one-story dwelling of brick construction that contains 2,566 square feet of living area.<sup>1</sup> Features of the home include a full unfinished basement, central air conditioning, three fireplaces and an attached garage with 675 square feet. The property is located in Lake Forest, Shields Township, Lake County.

The appellant submitted the appeal contending the assessment of the subject property was excessive. In support of this argument the appellant submitted information on four comparables. The comparables consist of two, one-story dwellings, a two-story dwelling and a tri-level style dwelling. The appellant indicated comparable #1, the two-story dwelling, was remodeled 4 years [ago] and had 5,000 square feet of living area. This property had a basement, central air conditioning, four fireplaces and a 3-car garage. The appellant provided a listing sheet for comparable #1 with a list price of \$1,995,000 but indicated on the appeal form the property had a price of \$1,899,500. This property had an improvement assessment of \$126,958 or \$25.39 per

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<sup>1</sup> The appellant indicated the dwelling had 2,516 square feet of living area.

square foot of living area. Comparables #2 and #3 are described as one-story dwellings that are 52 and 48 years old, respectively. These two comparables contain 2,257 and 3,901 square feet of living area. Each comparable has a basement, central air conditioning, two fireplaces and a garage. Their improvement assessments are \$76,863 and \$121,104 or \$34.06 and \$31.04 per square foot of living area, respectively. The appellant further indicated comparable #2 sold in 2004 for \$488,000 and comparable #3 sold in 2006 for a price of \$800,000. The final comparable was a tri-story dwelling with 2,478 square feet of living area with a finished basement, central air conditioning, two fireplaces and a 504 square foot garage. This property had an improvement assessment of \$113,868 or \$45.96 per square foot of living area. The appellant further indicated the comparables had parcels ranging in size from 32,772 to 42,875 square feet with land assessments ranging from \$133,094 to \$166,888 or from \$3.15 to \$4.80 per square foot of land area. The subject has a land assessment of \$166,888 or \$4.80 per square foot of land area and an improvement assessment of \$126,905 or \$49.46 per square foot of living area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$148,500.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$293,793 was disclosed. The subject's assessment reflects a market value of approximately \$881,467 using the statutory level of assessments. The board of review submitted a copy of the subject's property record card containing a schematic diagram of the dwelling and disclosing the dwelling has 2,566 square feet of living area. To demonstrate the subject was correctly assessed the board of review submitted descriptions and assessment information on six comparables. The comparables were described as being improved with four, 1-story dwellings, a 2-story dwelling and a tri-level dwelling. The comparables ranged in size from 2,334 to 2,720 square feet of living area and were constructed from 1953 to 1963. Five of the comparables had basements with two being finished with recreation rooms. Each comparable had central air conditioning, one to three fireplaces and an attached garage that ranged in size from 494 to 777 square feet. Comparable #2 and #5 also had a detached garages with 831 and 614 square feet of building area, respectively. These properties had improvement assessments that ranged from \$109,822 to \$130,810 or from \$44.41 to \$49.39 per square foot of living area. These same comparables had parcels ranging in size from 20,650 to 34,815 square feet with land assessments ranging from \$110,414 to \$166,908 or from \$4.79 to \$6.67 per square foot of land 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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The Board initially finds the best evidence in the record with respect to size of the subject dwelling was presented by the board of review. The board of review submitted a copy of the subject's property record card and indicated the subject had 2,566 square feet of living area. Based on this evidence the Board finds the subject dwelling has 2,566 square feet of living area.

The Board finds the evidence indicates the appellant may be contending overvaluation as a basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

After reviewing the comparables, the Board finds the appellant's evidence did not demonstrate overvaluation. The Board finds the appellant provided information on three comparables that either sold or were listed for sale. Comparable #1 was a two-story dwelling dissimilar to the subject in style and not shown to be similar to the subject in age. The Board further finds comparable #2 sold in 2004 but it was not shown to be reflective of the market as of January 1, 2007. Comparable #3 sold in 2006 but the dwelling was approximately 1,300 square feet larger than the subject dwelling. The Board finds these comparables do not demonstrate overvaluation.

To the extent the appellant is contending assessment inequity, taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is warranted on this basis.

The Board finds appellant's comparable #2 and four of the board of review comparables were improved with one-story dwellings similar to the subject in age, size and features. These properties had dwellings that ranged in size from 2,257 to 2,720 square feet of living area. These properties had improvement assessments that ranged from \$34.06 to \$48.85 per square foot of living area. The subject has an improvement assessment of \$49.46 per square foot of living area, which is above the range established by the best comparables in the record. Based on this evidence the Board finds a reduction in the subject's improvement assessment is justified.

With respect to the land assessment, the Board finds appellant's comparables #1 and #4 and three of the board of review comparables had parcels that were most similar to the subject

parcel in size. These six comparables ranged in size from 32,772 to 34,815 square feet of land area. These properties had land assessments ranging from \$4.49 to \$4.80 per square foot of land area. The subject has a land assessment of \$4.80 per square foot of land area, which is within the range established by the best comparables in the record. Therefore, the Board finds a reduction to the subject's land assessment is not justified.

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

*Mario M. Louie*

Member

*Shawn 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: October 22, 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.