



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

APPELLANT: James Meyer  
DOCKET NO.: 07-01834.001-R-1  
PARCEL NO.: 14-22-201-029

The parties of record before the Property Tax Appeal Board are James Meyer, the appellant, 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:** \$74,520  
**IMPR.:** \$123,294  
**TOTAL:** \$197,814

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 18-year-old, two-story frame single-family dwelling that contains 3,075 square feet of living area. Features of the home include a full unfinished basement of 1,819 square feet of building area, central air-conditioning, a fireplace, and an attached three-car garage of 822 square feet of building area. The property is located in Kildeer, Ela Township, Lake County.

The appellant submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal.

In support of the inequity argument, the appellant submitted a grid analysis on four comparable properties said to be located from .10 to 1.5-miles from the subject dwelling. The comparables were described as one, one-story, two, two and one-half-story, and one, two-story brick or frame dwellings that were built between 1985 and 1989. The dwellings range in size from 2,980 to 3,321 square feet of living area. Features of the comparables include a basement ranging in size from 566 to 2,980 square feet

of building area, three of which are fully finished, central air-conditioning, a fireplace, and a garage ranging in size from 320 to 798 square feet of building area. These properties have improvement assessments ranging from \$93,879 to \$123,091 or from \$31.50 to \$37.06 per square foot of living area. The subject has an improvement assessment of \$123,294 or \$40.10 per square foot of living area.

In support of the overvaluation argument, the appellant submitted a letter outlining five sales with data sheets attached. The comparables were said to be located from .20 to 2.1-miles from the subject dwelling. The comparables consist of two, one-story and three, two-story frame or masonry dwellings that were built between 1968 and 2004. The comparables range in size from 2,476 to 4,310 square feet of living area. Features include full basements, four of which include finished area, central air conditioning, one or two fireplaces, and four comparables have a garage ranging in size from 576 to 960 square feet of building area. The comparables sold between August and December 2007 for prices ranging from \$518,750 to \$850,000 or from \$139.21 to \$234.91 per square foot of living area, including land.

In further support of the inequity and/or overvaluation arguments, the appellant submitted a letter asserting that given the subject's age, the subject dwelling should fall within the lower end of the range of assessed values. Moreover, appellant claimed the assessment was excessive because of repairs that are needed. In the letter, the appellant listed repairs as: roof, gutters, new heating and air conditioning unit, repair/replace wood deck, new kitchen, new bathrooms, landscaping, windows, garage doors, and driveway. The appellant submitted no market data to support any reduction in assessment due to these listed repair items.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$171,382 which would reflect an estimated market value of approximately \$514,146.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$197,814 was disclosed. The subject has an estimated market value of \$596,364 or \$193.94 per square foot of living area, land included, as reflected by its assessment and Lake County's 2007 three-year median level of assessments of 33.17%. In response to the appeal, the board of review submitted a two-page letter along with two grid analyses addressing separately equity and market value.

On grounds of equity, the board of review presented six comparable properties said to be located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of two-story frame or masonry and frame dwellings that were built between 1984 and 1988. The dwellings range in size from 2,892 to 3,098 square feet of living area and feature full unfinished basements, central air-conditioning, a fireplace, and

a garage ranging in size from 462 to 865 square feet of building area. These properties have improvement assessments ranging from \$116,294 to \$124,813 or from \$40.14 to \$40.75 per square foot of living area. Based on this evidence the board of review requested the subject's improvement assessment be confirmed.

As to the overvaluation argument, the board of review presented five comparable properties, although board of review sale #2 was the same property as presented by appellant as sale #5. Three of these comparables were said to be located in the same neighborhood code assigned by the assessor as the subject and two were located "in the same town." The five comparables consist of two-story frame or masonry and frame dwellings that were built between 1982 and 1988. The dwellings range in size from 2,916 to 3,252 square feet of living area and feature full basements, two of which included finished area, central air-conditioning, one or two fireplaces, and a garage ranging in size from 704 to 957 square feet of building area. These properties sold between April 2006 and November 2007 for prices ranging from \$630,000 to \$730,000 or from \$195.96 to \$235.94 per square foot of living area, land included.

Based on this evidence the board of review requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

Initially the appellant's argument was unequal treatment in the assessment process. 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. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The parties submitted a total of ten equity comparables for the Board's consideration to support their respective positions. The Board gave less weight to the appellant's comparables #1 and #3 because they were located over one-mile from the subject property. The Board finds appellant's comparables #2 and #4 and the six equity comparables submitted by the board of review were similar to the subject in terms of location, style, size, features and/or age. These comparables had improvement assessments ranging from \$35.88 to \$40.75 per square foot of living area. The subject's improvement assessment of \$40.10 per square foot of living area falls within this range. 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 on grounds of lack of uniformity of assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

Acknowledging the one comparable sale presented by both parties, the parties presented nine comparable sales for the Board's consideration and in order to support their respective positions in this matter. The Board has given less weight to appellant's sales #1, #2, #3 and #4 because each dwelling differed substantially from the subject in location, age and/or size. The Board finds appellant's sale #5 and the board of review's sales comparables were the most similar to the subject in location, age, size, and/or features. These comparables sold between April 2006 and November 2007 for prices ranging from \$630,000 to \$730,000 or from \$195.96 to \$235.94 per square foot of living area, land included. The subject's assessment reflects a market value of \$596,364 or \$193.94 per square foot of living area, including land, using the three-year median level of assessments for Lake County of 33.17%.

The Board finds the subject's assessment reflects a market value that falls below the range established by the most similar comparables on a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and that the subject's assessment as established by the board of review is correct and no reduction 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

*Mario Morris*

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: March 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.