



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

APPELLANT: Karen Rand  
DOCKET NO.: 07-01835.001-R-2  
PARCEL NO.: 16-05-101-006

The parties of record before the Property Tax Appeal Board are Karen Rand, the appellant, by attorney Joseph L. Rand in Lake Forest, 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: \$147,122  
IMPR: \$224,140  
TOTAL: \$371,262**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 1.40-acres is improved with a two-story<sup>1</sup> dwelling of frame and masonry exterior construction containing 2,694 square feet of living area. The dwelling is 47 years old. Features of the home include a partial, unfinished basement, central air conditioning, two fireplaces,<sup>2</sup> and an attached two-car garage of 675 square feet of building area. The property is located in Lake Forest, West Deerfield Township, Lake County.

By correspondence dated August 24, 2009, appellant through counsel presented no objection to a decision in this matter being rendered on the evidence submitted in the record. Therefore, the decision of the Property Tax Appeal Board contained herein shall be based upon the evidence contained in and made a part of this record.

The appellant's appeal is based on unequal treatment in the assessment process as to both the land and improvement

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<sup>1</sup> While both parties described the subject as a two-story dwelling, the schematic on the property record card appears to reflect more properly a part one-story and a part two-story dwelling.

<sup>2</sup> Appellant reported two fireplaces, although the property record card and board of review report the subject features only one fireplace.

assessments of the subject property. In support of the inequity argument, the appellant submitted a grid analysis on three comparable properties along with color photographs of the properties and a brief outlining further arguments.

As set forth in the grid, the three comparables were located no more than three lots from the subject property. The appellant's comparables were parcels ranging in size from 1.21 to 2.31-acres with land assessments ranging from \$118,073 to \$203,162 or from \$1.68 to \$2.24 per square foot of land area. The subject parcel has a land assessment of \$147,122 or \$2.42 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$102,467 or \$1.68 per square foot of land area.

In counsel's brief, additional arguments were made concerning percentage land assessment increases. Namely, the brief argues that of the "13 parcels closest" to the subject, 12 parcels had 4.28% land assessment increases and one parcel had a 4.86% land assessment increase, while the subject, "one of the least desirable due to the proximity to Route 41 and the railroad tracks," had a 7.41% land assessment increase. Appellant pointed out that comparable #1 had a lower per-square-foot land assessment than the subject. Appellant further noted that comparable #2, even though it is 39% larger than the subject, has a lower total land assessment than the subject. Appellant further notes that the Property Tax Appeal Board rendered assessment reductions for the subject property in 1997 and 1998.

As to the improvement assessment inequity argument, the appellant's three comparables were described as one, one-story; one, one and one-half-story; and one, two-story frame and masonry dwellings that range in age from 39 to 47 years old. The comparable dwellings range in size from 2,339 to 7,525 square feet of living area. Features include basements, central air conditioning, one or two fireplaces, and garages ranging in size from 624 to 1,377 square feet of building area. The comparables have improvement assessments ranging from \$185,806 to \$622,470 or from \$58.62 to \$82.72 per square foot of living area. The subject's improvement assessment is \$224,140 or \$83.20 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$157,922 or \$58.62 per square foot of living area.

In counsel's brief, additional arguments were made concerning percentage improvement assessment increases which were reported for the "13 properties closest" to the subject; for the 2006 assessment, all improvements had 10.82% increases, in 2005 all had 1% increases, and in 2004 9 of 12 properties, including the subject, increased 20.97%. Additional percentage data was also reported for assessment years 2003, 2002 and 2001.<sup>3</sup>

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<sup>3</sup> Although the proceeding before the Property Tax Appeal Board is a de novo proceeding, in the initial brief, appellant addressed "assessor comparables"

Counsel's brief concludes that the most appropriate comparable to the subject is appellant's comparable #1. Besides arguing that the property is close in proximity, similar in age and similar in material renovation, the brief urges the Property Tax Appeal Board to "secure and review the cost of the [renovation] work from the Building Department in Lake Forest . . . ." <sup>4</sup>

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$371,262 was disclosed. In support of the subject's assessment, the board of review presented a two-page letter and a two-page grid analysis of four comparables with applicable property record cards attached. In addition, the board of review prepared a grid analysis reiterating the comparables presented by the appellant.

In the letter, the board of review noted that the subject parcel received a 30% negative influence factor due to its proximity to Route 41. As to appellant's comparable #2 with a land assessment of \$1.68 per square foot, the board of review contends this property is inferior to the subject in that "it backs directly to US 41." In addition, the township assessor adjusted appellant's comparable #2 for its non-typical shape. Appellant's comparables #1 and #3 had 35% negative factors applied to the land for siding directly to railroad tracks and for backing directly to US 41, respectively. The board of review also included a color aerial photograph of the subject parcel along with three appellant comparables, one board of review comparable and the "Skokie Hwy."

On page two of the letter, the board of review provided a chart that summarized the land comparables of both parties in terms of size, land assessment, assessment per square foot, and details of any factors impacting valuation. The board of review's four land comparables from its grid analysis ranged in size from 1.06 to 1.99-acres and had land assessments ranging from \$126,105 to \$298,749 or from \$2.41 to \$3.45 per square foot of land area. Board of review comparables #2 and #4 had no negative factors applied; comparable #1 like the subject had a 30% negative factor for location close to US 41 and was assessed identical to the subject on a per-square-foot basis; and board of review comparable #3 had a 10% negative factor of traffic. Based on

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that were not yet before the Board. The board of review timely filed its evidence for this appeal with documentation postmarked on February 17, 2009. Examination of the board of review's data reveals that, with one exception identified as board of review comparable #3, different comparables were presented than the "assessor comparables" discussed by counsel in his brief. Therefore, no further discussion of this 'premature' rebuttal argument will be undertaken in this decision.

<sup>4</sup> The appellant is advised to review Section 1910.30 regarding appeal petitions; the Board does not undertake its own investigation of facts. (86 Ill. Admin. Code, Sec. 1910.30). Appellant must submit all evidence to support the appeal petition.

this evidence, the board of review requested confirmation of the subject's land assessment.

In the grid analysis, the four improvements, located in the same neighborhood code assigned by the assessor as the subject, were described as three, two-story and one, part one and one-half-story and part one-story frame or frame and masonry dwellings that range in age from 45 to 57 years old. The dwellings range in size from 2,665 to 3,387 square feet of living area. Features include basements, two of which have some finished area, one to three fireplaces, and garages ranging in size from 399 to 550 square feet of building area. Three comparables have central air conditioning. These properties have improvement assessments ranging from \$241,974 to \$286,985 or from \$83.05 to \$94.99 per square foot of living area.

In response to the appellant's improvement comparables, the board of review contended that its comparables were much more similar to the subject than the appellant's chosen comparables.

Based on the foregoing evidence, the board of review requested confirmation of the subject's improvement assessment.

In written rebuttal, counsel for appellant addressed both the land and improvement assessment issues. As to the land assessment argument, appellant only discussed [incorrectly] as "board of review comparables" #1 through #3, the grid analysis specifically identified in the lower right hand corner as "appellant's comps 1-3"; appellant did not address the four land comparables presented by the board of review. In rebuttal, appellant argued the subject property suffers equally with appellant's comparable #1 as being "impacted by the highway and railroad noise."<sup>5</sup> As to appellant's comparable #2, appellant contends the fact that the subject property "is not absolutely contiguous to the highway is clearly immaterial given the few feet by which it misses." Appellant further reiterates that the Property Tax Appeal Board lowered the subject's assessment in 1997 and 1998; appellant requests the Property Tax Appeal Board "review the appellant's specific contentions made 10 years ago and the findings and conclusions adopted by [the] Board. . . ." Appellant's final argument regarding comparable #3 or 473 W. Michigamme Lane appears to be erroneous in that it relies upon a listing price for a property known as 451 Michigamme Lane.

As to the board of review's comparables, appellant contends the bathroom data for both board of review comparable #1 and the subject may not be accurate; a listing for the property indicated three full baths and the subject purportedly has a 'miniature' bath "due to its materially less than standard size." This property also has 845 square feet of basement finish apparently not impacting its assessment as compared to the subject. Lastly

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<sup>5</sup> The board of review reported a 35% negative factor for this parcel for "siding directly to R.R. tracks" only.

as to this property, the appellant presented a listing as of May 2009 seeking \$999,000 as compared to its 2007 assessment reflecting an estimated market value of approximately \$1,192,512. As to board of review comparable #2, appellant contends this property is "not in the subject's neighborhood"; appellant also submitted the October 2008 listing of this property for \$1,595,000 indicating this is not a suitable comparable to the subject; and lastly as to this property, the appellant submitted "contemplated construction improvements (see the enclosed brochure). . ." for a proposed residence on the parcel. As to board of review comparable #3, appellant references the initial filing that included discussion of this property; appellant contends this comparable is a substantial distance removed from the subject property and based on the exterior photograph, the dwelling is a much more appealing home than the subject with a markedly better setting without the impact of the highway and railroad noise. As to board of review comparable #4, the appellant contends that again this is a more appealing and stately dwelling than the subject and this property is not in the 'immediate area' of the subject.

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 land and improvement assessments 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). 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 met this burden.

The appellant attempted to demonstrate the subject's assessment was inequitable because of the percentage increases in its assessment as compared to other 'nearby' properties. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage

rates depending on prevailing market conditions and prior year's assessments.

The parties submitted a total of seven equity comparables to support their respective positions before the Board for this 2007 assessment appeal. In this regard, it should be noted that any favorable decision that may have been rendered by the Property Tax Appeal Board in the years 1997 and/or 1998 as to the subject property would have been based upon equity and the weight of the evidence presented in those appeals. Moreover, the Property Tax Code is clear that a decision by the Property Tax Appeal Board lowering the assessment of a particular parcel on which a residence occupied by the owner is situated "shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225 . . . ." (35 ILCS 200/16-185) Thus, nine and/or ten year old decisions by the Property Tax Appeal Board on the subject property are no longer 'in effect' for the 2007 assessment appeal in this proceeding.

Regarding the land inequity contention, the Board finds the parties submitted a total of seven comparables. The comparables had land assessments ranging from \$1.68 to \$3.45 per square foot of land area. The subject's land assessment of \$2.41 per square foot falls within this range and was further supported by the neighboring parcel identified as board of review comparable #1.

The board of review set forth its rationale for the various negative factors applied to the land assessments of the comparables cited by both parties. Based on the aerial photograph of the subject and neighboring parcels, the Board has given little weight to the appellant's argument that the subject equally suffers from its location as appellant's comparable #2 which had reductions both for odd shape and backing up to US 41. The aerial photograph confirms both of those factual assertions. In contrast, both the subject and board of review comparable #1 were similarly treated with 30% negative factors for being close to US 41 and both had per-square-foot land assessments of \$2.41. Based on the foregoing, the Board finds the evidence in the record supports the subject's land assessment and no reduction is warranted.

As to the improvement inequity argument, the Board finds the parties submitted a total of seven comparables. The Board gave less weight to the appellant's comparables #1 and #2 because they were significantly larger in living area when compared to the subject. Additionally, the Board gave less weight to appellant's comparable #3 due to its one-story design as compared to the subject's actual part one-story and part two-story design, even though the total living area square footage is not much different. The Board has also given less weight to board of review comparable #2 due to its larger size as compared to the subject dwelling.

In analyzing the appellant's rebuttal evidence the Board finds the May 2009 listing price for board of review comparable #1 is

not persuasive evidence that the property's 2007 assessment was erroneous. The Board finds three comparables presented by the board of review, #1, #3 and #4, were most similar to the subject in terms of age, style, exterior construction, size and/or most property characteristics and had improvement assessments ranging from \$83.05 to \$94.99 per square foot of living area. The subject's improvement assessment of \$83.20 per square foot of living area falls within this range and at the lower end of the 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. The Board thus finds the evidence in the record supports the subject's improvement assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

In conclusion, the appellant has failed to establish by clear and convincing evidence that the land and/or improvement assessments of the subject property were incorrect. As such, the Board finds that no reductions in the subject's land and/or improvement assessments are warranted on this record.

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: July 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.