



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

APPELLANT: Dale Murchison  
DOCKET NO.: 07-02181.001-R-1  
PARCEL NO.: 06-35-103-008

The parties of record before the Property Tax Appeal Board are Dale Murchison, 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: \$11,029  
IMPR.: \$80,629  
TOTAL: \$91,658**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a part two-story and part one-story single family dwelling of frame construction that contains 1,752 square feet of living area. The subject dwelling was constructed in approximately 1900. The subject has a basement that is partially finished, central air conditioning, a fireplace and a 24 square foot detached garage. The property is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted photographs and descriptive information on seven comparables improved with two-story single family dwellings ranging in size from 1,638 to 3,172 square feet of living area. Six comparables were constructed from 1899 to 1917 and one comparable was built in 2001. Each comparable has a basement with five being partially finished. Six of the comparables have central air conditioning, each comparable has a fireplace and each has a garage ranging in size from 484 to 960 square feet of building area. These properties have improvement assessments ranging from \$50,725 to \$86,541 or from \$27.28 to \$37.36 per square foot of living area. The subject has an

improvement assessment of \$80,629 or \$46.02 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$54,189 or \$30.93 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" where its final assessment of the subject totaling \$91,658 was disclosed. In support of the assessment the board of review submitted data prepared by the Avon Township Assessor. With respect to the uniformity argument, the assessor indicated that data on 5 comparables was submitted for consideration. The five comparables were improved with four, part two-story and part one-story dwellings and a two-story dwelling. The dwellings were constructed from 1884 to 1910 and ranged in size from 1,856 to 2,037 square feet of living area. Each comparable had an unfinished basement, two comparables had central air conditioning and each comparable had a detached garage that ranged in size from 440 to 720 square feet of building area. These properties had improvement assessments that ranged from \$93,612 to \$113,847 or from \$50.44 to \$55.92 per square foot of living area. In its grid analysis the board of review indicated the subject had 1,996 square feet of living area. However, a copy of the subject's property record card submitted by the board of review disclosed the dwelling had 1,752 square feet of living area resulting in an improvement assessment of \$46.02 per square foot of living area. The township assessor also submitted a written narrative explaining the adjustments to the 2007 assessments in the subject's area using sales ratio studies.

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 does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 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 not warranted.

The record contains assessment information on 12 comparables submitted by the parties to support their respective positions. The Board finds appellant's comparables #1, #2, #5 and #6 as well as the board of review comparables were most similar to the subject in size and age. The comparables were generally similar to the subject in construction and features. These properties had improvement assessments that ranged from \$27.99 to \$55.92 per square foot of living area. The subject has an improvement assessment of \$46.02 per square foot of living area, which is greater than four of the comparables but less than five of the

comparables. The Board finds this evidence does not demonstrate the subject is being inequitably assessed by clear and convincing evidence.

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 18, 2011

*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.