



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

APPELLANT: Larry & Johniece Johnson
DOCKET NO.: 07-02182.001-R-1
PARCEL NO.: 06-35-103-022

The parties of record before the Property Tax Appeal Board are Larry & Johniece Johnson, the appellants, 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: \$15,635
IMPR.: \$88,800
TOTAL: \$104,435

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame single family dwelling with 2,604 square feet of living area. The dwelling was constructed in 1923 and is of frame construction. The subject has a partial unfinished basement. The property is located in Grayslake, Avon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on seven comparables improved with two-story dwellings that ranged in size from 2,365 to 3,176 square feet of living area. Each dwelling is described as being of frame construction and built from 1870 to 1900. Each comparable has an unfinished basement, two comparables have a fireplace and five have garages. These properties have improvement assessments that range from \$69,225 to \$80,749 or from \$22.92 to \$34.14 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$75,365 or \$28.94 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$120,655 was disclosed. The subject has an improvement assessment of \$105,020 or \$40.33 per square foot of living area. In support of the assessment the board of review submitted information on five comparables that were improved with multi-story single family dwellings that ranged in size from 2,414 to 2,724 square feet of living area. Each of the dwellings had vinyl siding and were constructed from 1900 to 1928. Each comparable had a partial unfinished basement, two comparables had central air conditioning, each comparable had one fireplace and each comparable had a garage that ranged in size from 400 to 560 square feet. These properties have improvement assessments \$103,430 to \$110,248 or from \$38.92 to \$44.61 per square foot of living area. The board of review also submitted a written narrative from the township assessor 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 supports 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 warranted.

The record contains descriptions and assessment information on twelve comparables submitted by the parties. The five comparables submitted by the board of review were superior to the subject in features in that two had central air conditioning, each had one fireplace and each had a garage. Even though these properties were superior to the subject in features, the subject's improvement assessment was within the range established by of these properties. Four of the comparables submitted by the appellants were similar to the subject in size and relatively similar in features. These properties have improvement assessments ranging from \$25.44 to \$34.14 per square foot of living area. The subject's improvement assessment is above this range at \$40.33 per square foot of living area. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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 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.