



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

APPELLANT: Sargon & Lisa Shlemon  
DOCKET NO.: 07-02347.001-R-1 through 07-02347.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Sargon & Lisa Shlemon, the appellant(s); 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-02347.001-R-1	06-21-109-016	18,042	31,406	\$49,445
07-02347.002-R-1	06-21-109-009	2,903	0	\$2,903

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject properties consist of two lots. One of the lots (hereinafter referred to as lot "016") is improved with a frame one-story dwelling built in 1960. The other lot (herein after referred to as lot "009") is vacant.<sup>1</sup> The dwelling contains 1,156 square feet of living area and features a 682 square foot garage. Lot 016 contains 19,500 square feet of land area, and unimproved lot 009 contains 6,500 square feet of land area. The appellants were not contesting the subject's improvement assessment. Each property is located in Round Lake Beach in the Duell Shorewood subdivision, Avon Township.

Appellant, Lisa Shlemon, appeared on behalf of the appellants before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity argument, the appellants submitted a letter of argument, a land sales spreadsheet, a grid map and a property record card for each lot. The appellants argued that several

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<sup>1</sup> The two parcels were later merged to become parcel no. 06-21-109-018.

parcels in close proximity to the subject were developed with sewer and water available; however, the subject properties do not have sewer and water, and therefore should be assessed at a lesser amount. The appellants argued that in 2007 a new land rate was established which was applied equally to all lots, including those that did not contain sewer and water services. The appellant's map indicates the subject properties are one block from similar properties that have sewer and water services. Lot 016 has a land assessment of \$18,042 and lot 009 has a land assessment of \$2,903. No arguments were presented regarding the land sales spreadsheet. However, the parcel numbers depict the sales are located in a different tax block than the subject. Based on this evidence, the appellants requested a reduction in each property's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment for each parcel was disclosed. Lot 016 had a land assessment of \$18,042 and an improvement assessment of \$31,406 for a total assessment of \$49,445; lot 009 had a land assessment of \$2,903. The subject's land assessment for lot 016 reflects a market value of \$54,393, lot 009 reflects a market value of \$8,752 using the 2007 three year median level of assessments for Lake County of 33.17%. The board of review presented a land relations spreadsheet and a grid analysis detailing two suggested comparable properties located in the same neighborhood as the subject.<sup>2</sup> The comparable properties consist of lots each containing 6,098 square feet of land area. Each comparable lot has a land assessment of \$10,853 or \$1.78 per square foot of land area.

Avon Township Assessor, Penny Heckle, testified that a standard land valuation methodology was used to assess the subject property. Heckle testified that the subject was treated as assemblage property whereby the two parcels were considered as one parcel which resulted in a reduced assessment, rather than being assessed individually for each lot. Heckle testified that all sales in her analysis included sewer and water. Heckle testified that the first 7,000 square feet has a market value of \$5.34 per square foot with any remaining square footage valued at \$1.34 per square foot of land area. The subject is assessed at a market rate of \$5.34 for the first 7,000 square feet of land area with the remaining land area assessed at a market rate of \$1.34 per square foot of land area, similar to all other lots in the subject's neighborhood. The board of review also submitted a Multiple Listing Service sheet which indicated a lot listed for sale at \$36,888. It was not known if this lot had sewer or water available. The board of review agreed that generally speaking, lots with sewer and water available were more valuable than lots that did not have sewer and water available. The subjects' 2007 assessments were reduced when the two lots were combined into one parcel number and treated as though they were one lot. Based on

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<sup>2</sup> Board of review comparable #3 was withdrawn by the board of review.

this evidence, the board of review requested confirmation of the subjects' 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 this appeal. The Property Tax Appeal Board further finds that a reduction in the subjects' land assessments are not warranted. The appellants' 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 appellants have not overcome this burden.

The appellants argued the subjects' assessments should be reduced because the two lots owned by the appellants do not have sewer and water services available, but are assessed the same as similarly located properties that have sewer and water services. The board of review presented evidence that all property in the subjects' neighborhood had land assessments that reflected market values of \$5.34 per square foot of land area for the first 7,000 square feet and \$1.34 per square foot for the remaining land area. The board of review presented additional evidence explaining that the subject parcels received reduced assessments when they were treated as one parcel, rather than as two individual parcels. The two comparables submitted by the board of review depict land assessments of \$1.78 per square foot of land area. The assessments for the subjects' two parcels are \$0.45 and \$0.93 per square foot of land area, well below the comparable properties submitted into this record. The Board finds the appellants have not provided market data to show that properties located within the subjects' neighborhood were more or less valuable depending if sewer or water was available. The testimony revealed all property within the subjects' neighborhood was assessed uniformly.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have not adequately demonstrated that the subject properties were inequitably assessed by clear and convincing evidence and a reduction is not 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: August 20, 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.