



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

APPELLANT: John & Karen Nicholas/Holtman  
DOCKET NO.: 07-02647.001-R-1  
PARCEL NO.: 06-35-104-012

The parties of record before the Property Tax Appeal Board are John & Karen Nicholas/Holtman, 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:

**LAND: \$14,711  
IMPR.: \$76,947  
TOTAL: \$91,658**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story frame dwelling built in 1903. The subject contains 1,768 square feet of living area with a full unfinished basement. Features include central air-conditioning, a fireplace and a detached garage containing 528 square feet of building area.

Appellant John Nicholas appeared before the Property Tax Appeal Board on behalf of the appellants claiming unequal treatment in the assessment process as the basis of the appeal. The appellants are not disputing the subject's land assessment. In support of the inequity argument, the appellants submitted a grid analysis of four suggested comparable properties. The comparables are two-story frame or brick dwellings that range from 91 to 110 years old. The comparables are located within three blocks of the subject. The comparables have basements ranging from 624 to 1,020 square feet and each has a garage ranging from 360 to 672 square feet of building area. Three comparables have central air-conditioning and three have a fireplace. The comparables contain from 1,638 to 1,926 square

feet of living area and have improvement assessments ranging from \$50,725 to \$54,890 or from \$28.01 to \$33.38 per square foot of living area. The subject property has an improvement assessment of \$76,947 or \$43.52 per square foot of living area.

The appellants also submitted 11 comparables to support the appellants' claim that the subject's improvement assessment increased 117% while improvements in the surrounding area of Avon Township increased 89%. The appellants argued that the subject's increase was not uniform with other surrounding properties. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$91,658 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing three suggested comparable properties located in the same neighborhood code as the subject, as assigned by the local assessor. The comparable properties consist of part one-story, part two-story or two-story frame dwellings that were built from 1903 to 1935. Each comparable has a basement ranging from 672 to 900 square feet; one has central air-conditioning; one has a fireplace; and each has a garage ranging from 216 to 624 square feet of building area. The dwellings contain 1,680 to 1,755 square feet of living area and have improvement assessments ranging from \$73,349 to \$75,629 or from \$43.09 to \$43.66 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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.

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 met this burden.

Both parties presented assessment data on a total of seven equity comparables that were generally similar to the subject in location, exterior construction and most other features. The Board gave less weight to the board of review's comparables #2 and #3 because they were dissimilar to the subject in design and/or age when compared to the subject. Further, the Board gave less weight to the appellants' comparables #1, #2 and #4 because they were dissimilar to the subject's design. The property

record cards submitted by the board of review depict these comparables are part one-story and part two-story, which is dissimilar to the subject. The Board finds this is the best evidence in the record of each property's actual design. The Board gave more weight to the appellant's comparable #3 and the board of review's comparable #1, which is next door to the subject. These two comparables had improvement assessments of \$32.36 and \$43.50 which supports the subject's improvement assessment of \$43.52 per square foot of living area. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in this record and a reduction in the subject's assessment is not warranted.

The Board gave little merit to the assessment statistical analyses submitted by the appellants. The appellants attempted to demonstrate the subject's assessment was inequitable and not reflective of market value because of the percentage increases in its assessment from year to year. The Board finds these types of analyses are not an accurate measurement or a persuasive indicator to demonstrate an assessment inequity by clear and convincing evidence. Foremost, the Board finds this type of analysis uses percentage increases from year to year. 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. Actual assessments together with their salient characteristics 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 assessments.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have not adequately demonstrated that the subject dwelling was 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: 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.