



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

APPELLANT: John Klees
DOCKET NO.: 07-02651.001-R-1
PARCEL NO.: 06-35-103-032

The parties of record before the Property Tax Appeal Board are John Klees, 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: \$15,635
IMPR.: \$69,355
TOTAL: \$84,990**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling that contains 1,430 square feet of living area. The home has vinyl siding and was built in 1900. The subject has a full unfinished basement and a 484 square foot detached garage. The subject property has a 17,424 square foot parcel and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions, copies of photographs and assessment information on four comparables. The appellant described the comparables as being improved with two-story dwellings that range in size from 1,056 to 1,696 square feet of living area. The homes have vinyl or wood siding exteriors and were built from 1890 to 1917. Each comparable has a basement, two comparables have central air conditioning, two comparables have fireplaces and each comparable has a garage ranging in size from 360 to 560 square feet. These properties have improvement assessments that range from \$37,410 to \$61,832 or from \$30.97 to \$37.36 per square foot of living area. Based on this evidence the appellant requested the subject's

improvement assessment be reduced to \$52,910 or \$37.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$84,990 was disclosed. The subject has an improvement assessment of \$69,355 or \$48.50 per square foot of living area.

To demonstrate the subject was equitably assessed the board of review submitted descriptions and assessment information on six comparables that were selected by the Avon Township Assessor. The comparables are improved with two, part one and part two-story dwellings and two, two-story dwellings that range in size from 1,344 to 1,536 square feet of living area. Each of the comparables has vinyl siding and were built from 1900 to 1928. Five of the comparables have basements, three comparables have central air conditioning, four comparables have fireplaces and each comparable has one or two detached garages that range in size from 216 to 800 square feet. These properties have total assessments that ranged from \$77,930 to \$96,567 and improvement assessments that range from \$64,741 to \$82,779 or from \$47.39 to \$53.89 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's 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 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 recorded contains descriptions and assessment information on ten comparables submitted by the parties to support their respective positions. The Board finds board of review comparables #2, #3, #4 and #5 were most similar to the subject in size and age. These comparables were also were similar to the subject in features and location. These homes ranged in size from 1,344 to 1,536 square feet and were built from 1900 to 1914. These comparables had improvement assessments ranging from \$71,986 to \$82,889 or from \$52.00 to \$53.89 per square foot of living area. The subject has an improvement assessment of \$69,355 or \$48.50 per square foot of living area, which is below the range established by the best comparables in the record. 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.

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 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.