



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

APPELLANT: Dean Thomas  
DOCKET NO.: 07-02724.001-R-1 through 07-02724.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dean Thomas, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-02724.001-R-1	06-27-413-022	37,466	60,971	\$98,473
07-02724.002-R-1	06-27-413-023	38,059	0	\$38,059

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject properties consist of two parcels. The first parcel, hereinafter ("022"), consists of a 13,566 square foot lakefront parcel improved with a one-story stucco dwelling, built in 2007, that contains 3,611 square feet of living area. Features include a 2,466 square foot unfinished basement, central air-conditioning, three fireplaces and a 718 square foot garage. An original structure on parcel 022 consisted of a one-story stucco and frame dwelling built in 1921 that contained 528 square feet of living area. The original structure was torn down in July 2007. The second parcel, hereinafter ("023") contains 13,939 square feet of land area. The properties are located on Gray's Lake, Avon Township, Lake County.

The appellant appeared 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 appellant submitted a grid analysis of three suggested comparable properties.

The appellant testified that the original structure built in 1921 on parcel 022 was torn down approximately July 8, 2007. The appellant argued that the certificate of occupancy was issued for a new structure in November 15, 2007, however, the new structure's assessment was improperly prorated from August to December 2007. The appellant testified that the new structure was 50% complete on January 1, 2007, 75% complete in August 2007 and 100% complete on November 15, 2007. A temporary occupancy permit was issued September 2007. The grid analysis depicts three comparable properties. The comparables were two-story stucco or frame dwellings built from 1864 to 1932.<sup>1</sup> They have partial basements with one home having 457 square feet of finished basement area. They are described as having one or two fireplaces and a one-car or two-car garage. The homes range in size from 1,700 to 6,074 square feet of living area and have improvement assessments ranging from \$48,678 to \$200,370 or from \$24.28 to \$32.98 per square foot of living area. The subject is described as having an improvement assessment of \$157,427 or \$41.97 per square foot of living area.<sup>2</sup>

The appellant used the same comparables for his land inequity claim. The comparables were located on parcels ranging from 33,977 to 141,169 square feet and had land assessments ranging from \$60,470 to \$147,030 or from \$1.04 to \$1.77 per square foot of land area. The subject has a land assessment of \$37,466 and \$38,059 or \$2.76 per square foot of land area for parcel 022 and \$2.73 per square foot of land area for parcel 023. Based on this evidence, the appellant requested a reduction in the subject parcel's assessments.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$136,532 was disclosed. Parcel 022 had a total assessment of \$98,473 and parcel 023 had a total assessment of \$38,059. In support of the subject's assessment, the board of review submitted a letter detailing the prorated assessment methodology used to assess the two parcels. The original structure built in 1921 was assessed a 50% partial assessment and the new structure built in 2007 was assessed a 40% partial assessment as of January 1, 2007. The board of review letter depicts land in the subject's immediate area was assessed at \$9.54 per square foot (market value) for the first 10,000 square feet, \$4.77 for the next 5,000 square feet, \$2.39 per square foot from 15,000 to 20,000 square feet and \$1.20 for all excess land over 20,000 square feet.

The board of review also submitted a detailed grid analysis and property record cards of three comparable properties for the original structure and three comparable properties for the new structure built in 2007. Comparables 1-3 consisted of one-story frame dwellings built from 1918 to 1969. They ranged in size

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<sup>1</sup> The exterior construction for comparable #2 was not disclosed.

<sup>2</sup> The Notice of Final Decision depicts an improvement assessment of \$60,971.

from 726 to 898 square feet of living area. Two of the homes had full basements, each had central air-conditioning, two had a garage and one had a fireplace. They had improvement assessments ranging from \$18,253 to \$30,811 or from \$20.33 to \$36.68 per square foot of living area. The subject's original structure built in 1921 had a 100% improvement assessment of \$13,627 or \$25.80 per square foot of living area and a 50% improvement assessment of \$6,813 or \$12.90 per square foot of living area. The second grid analysis for the structure built in 2007 depicts three comparable properties consisting of one-story or part one-story and part two-story frame or log homes that were built in either 2002 or 2006. Each comparable contains central air-conditioning, two have a fireplace and each has a garage. The garages ranged from 616 to 816 square feet of building area. Each comparable had a basement that ranged from 1,489 to 2,824 square feet with two having some finished basement area. They had improvement assessment ranging from \$106,552 to \$126,760 or from \$38.18 to \$41.75 per square foot of living area.<sup>3</sup>

The board of review also submitted property record cards for three land comparables. They ranged in size from 8,500 to 18,700 square feet of land area and had land assessments ranging from \$27,027 to \$42,963 or from \$2.29 to \$3.18 per square foot of land area.

The board of review argued that all of its comparables were lake front properties located in close proximity to the subject while the appellant's comparables were on a different lake, in a different market area and neighborhood. Based on this evidence, the board of review requested the subject's assessments be confirmed.

After hearing the testimony and reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Based on this record the Board finds a reduction in the subject's assessment is not warranted.

The appellant's 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 appellant has not met this burden.

The Board finds the parties submitted a total of nine comparables for the subject's improvement. The Board gave less weight to the

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<sup>3</sup> Comparable #3 was depicted as having a 90% partial improvement assessment of \$89,001. This amount was converted to 100% for comparison purposes.

appellant's comparables because they were dissimilar to the subject in age, size and/or location when compared to the subject. In regards to the structure built in 1921, the Board finds the board of review's comparables were generally similar to the subject in most respects. These most similar comparables had improvement assessments ranging from \$20.33 to \$36.68 per square foot of living area and support the improvement assessment on this structure of \$25.80, when converted to 100%. For the structure built in 2007, the Board finds the board of review's comparables #2 and #3 were most similar to the subject in location, size and most other features. Therefore, these two comparables were given greater weight in the Board's analysis. These two most similar comparables had improvement assessments of \$38.18 and \$41.75 per square foot of living area, respectively. The subject improvement after conversion to 100% is \$37.50 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 improvement assessment is not warranted.

The appellant also contested the subject's land assessment. The board gave greater weight to the board of review's comparables which were located in close proximity to the subject, on the same lake as the subject and in the same neighborhood as the subject. These comparables had land assessments ranging from \$2.29 to \$3.18 per square foot of land area and support the subject land assessments of \$2.76 and \$2.73 per square foot of land area for parcels 022 and 023, respectively.

The evidence depicted the structure built in 1921 was torn down in July 2007 and received an improvement assessment of 50% of its full market value as of January 1, 2007. The appellant testified that the new structure built in 2007 was 50% complete on January 1, 2007 and 100% complete in November 2007. The evidence depicts the 1921 structure was assessed at 50% of its fair market value on January 1, 2007 and the new structure assessed at 40% of its fair market value on January 1, 2007. The board of review representative testified that any error regarding percentage of completion was resolved in favor of the appellant, which appears to be supported based on the appellant's testimony regarding percentages of completion. The testimony and evidence revealed this methodology was used throughout Avon Township. The Board finds the appellant did not refute this methodology as being in error with substantive documentary evidence. Therefore, the Board finds this method was uniformly applied throughout the township.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not 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. Guit*

Chairman

Member

*Mario M. Louie*

Member

Member

*William 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: September 24, 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.