



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

APPELLANT: Steven Clark
DOCKET NO.: 07-03490.001-R-1
PARCEL NO.: 07-19-308-006

The parties of record before the Property Tax Appeal Board are Steven Clark, the appellant; 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: \$ 20,193
IMPR.: \$ 144,000
TOTAL: \$ 164,193

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling with 3,837 square feet of living area. The dwelling is approximately 4 years old and has a frame and aluminum siding exterior. Features of the home include a full unfinished basement, central air conditioning and a three-car attached garage with 696 square feet. The subject property has a 10,473 square foot parcel and is located in Grayslake, Warren 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, photographs and assessment information on four comparables. The appellant indicated that each comparable dwelling was the same model as the subject property. The comparables were composed of two-story dwellings that range in size from 3,818 to 3,857 square feet of living area. Each of the comparable dwellings was 4 years old. The comparables are of frame and aluminum siding or frame, brick and aluminum exterior construction. Each of the comparables has a basement with two being partially finished. Each comparable has central air conditioning, three comparables have one

fireplace and each comparable has a 696 square foot attached garage. The comparables have improvement assessments ranging from \$150,282 to \$158,867 or from \$38.96 to \$41.61 per square foot of living area. The subject's improvement assessment is \$149,907 or \$39.07 per square foot of living area. The appellant also indicated the subject was purchased in January 2004 for a price of \$421,730 while the comparables were purchased from November 2003 to February 2004 for prices ranging from \$455,480 to \$492,695. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$140,000 or \$36.49 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on six comparable properties. Board of review comparables #1, #2, #3 and #4 were the same as appellant's comparables #3, #2, #4 and #1, respectively. The comparables consist of two-story dwellings that range in size from 3,741 to 3,857 square feet of living area. Each of the dwellings was constructed in 2003. Each comparable has a basement with three being partially finished, each comparable has central air conditioning, five comparables have 1 fireplace and each comparable has either 649 or 696 square foot garage. The property record cards also disclosed that board of review comparables #5 and #6 sold in July 2004 and September 2003 for prices of \$461,100 and \$435,510, respectively. The six comparables have improvement assessments ranging from \$148,156 to \$158,867 or from \$38.96 to \$41.61 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment. Based on this evidence the board of review requested the subject's assessment be sustained.

In rebuttal, the appellant acknowledged the subject's floor plan was similar to the other properties but argued the subject was built with fewer upgrades than all the comparables, as evidenced by the original purchase prices. He also asserted that the subject has had modest improvements as compared to the comparables. The appellant argued the subject is assessed 21% more than the original purchase price while the comparables have had assessment increases from 8% to 15.7% from their original prices.

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 Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review

v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The record contains six comparables submitted by the parties that are similar to the subject in location, age, size, style and construction. Three of the comparables were superior to the subject in that they had partial finished basements and five comparables were superior to the subject in that each dwelling has one fireplace. The subject has an unfinished basement and no fireplace. The record further disclosed that the comparables sold from September 2003 to July 2004 for prices ranging from \$435,510 to \$492,695. The subject sold in January 2004 for a price of \$421,730, the lowest price of all the properties in the record. The data supports the appellant's contention that the subject property is inferior to the comparables in features and value. Nevertheless, the comparables have total assessments ranging from \$167,289 to \$182,751 while the subject has a total assessment of \$170,100, which is within the range established by the comparables. Additionally, the comparables have improvement assessments ranging from \$148,156 to \$158,867 or from \$38.96 to \$41.61 per square foot of living area while the subject has an improvement assessment of \$149,907 or \$39.07 per square foot of living area, which is again within the range established by the comparables. The Board finds it is not appropriate for the subject's assessment to be within the range established by the comparables when the evidence demonstrates the subject dwelling is inferior to the comparables. Based on this 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 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 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.