



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

APPELLANT: Lance & Mary Davis  
DOCKET NO.: 07-03509.001-R-1  
PARCEL NO.: 06-35-100-015

The parties of record before the Property Tax Appeal Board are Lance & Mary Davis, the appellants, 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:     \$15,327  
IMPR:     \$104,748  
TOTAL:    \$120,075**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property of 16,553 square feet is improved with a two-story single-family dwelling of frame construction containing 2,436 square feet of living area. The dwelling was built in 1920. Features of the home include a partial, unfinished basement, central air conditioning, a fireplace, and a detached garage of 520 square feet of building area. The property is located in Grayslake, Avon Township, Lake County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants also submitted a letter with data arguing that a 98.9% increase in assessment in 2007 was not fair or equitable. Appellants contend that a 20% increase would be fair and realistic. Chart #1 attached to the letter depicted the subject's assessments for various years from 1994 to 2007. Chart #2 set forth data concerning the Grayslake Heritage area, one chart depicting median percentage assessment changes for various types of residential properties and a second chart depicting median percentage changes for "house type 22 vs. 25."

In support of the inequity argument, the appellants submitted information on three comparable properties. The data concerning the subject's assessment appears to reflect the assessment prior to appeal to the Lake County Board of Review. Since the board of

review reiterated the appellants' comparables in a grid analysis, the board's submission will be examined as it reflects the subject's updated total assessment of \$120,075.

The three comparables are described as two-story or part one-story and part two-story frame dwellings that were built between 1919 and 1922. The comparable dwellings range in size from 2,220 to 2,428 square feet of living area. Features include unfinished basements. Two comparables have central air conditioning and one or two fireplaces, and garages of 440 and 580 square feet of building area. The comparables have improvement assessments ranging from \$75,646 to \$101,767 or from \$31.16 to \$44.79 per square foot of living area. The subject's improvement assessment is \$104,748 or \$43.00 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$69,481 or \$28.52 per square foot of living area.

The appellants also requested a reduction in the subject's land assessment. The three comparable parcels ranged in size from 8,276 to 14,810 square feet of land. The properties had land assessments ranging from \$11,640 to \$14,711 or from \$0.99 to \$1.41 per square foot of land area. The subject has a land assessment of \$15,327 or \$0.93 per square foot of land area. The appellants requested a reduction in the subject's land assessment to \$13,896 or \$0.84 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$120,075 was disclosed. In support of the subject's land and improvement assessments, the board of review submitted two letters from the Avon Township Assessor with sales ratio reports, a grid analysis of the appellants' comparables, and a two-page grid analysis of four suggested comparables.

In one letter, the Avon Township Assessor articulated the basis for the change in the 2007 assessment of two-story homes in the subject's neighborhood based on sales from 2004, 2005 and 2006 as analyzed in a sales ratio study.

In the grid analysis, the board of review's four comparables were described as two-story frame dwellings that were built between 1904 and 1953. The dwellings range in size from 2,306 to 2,470 square feet of living area. Three comparables have unfinished basements and one comparable has no basement. Each comparable has central air conditioning and a garage ranging in size from 440 to 560 square feet of building area. Three comparables have one or two fireplaces. These properties have improvement assessments ranging from \$92,240 to \$109,007 or from \$40.00 to \$46.54 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 this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend 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). 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.

The appellants argued in part that the subject's assessment was inequitable because of the percentage increase in its assessment from 2006 to 2007. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. 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. The assessment methodology and actual assessments together with their salient characteristics of properties 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 year's assessments.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellants' comparable #2 due to its differing neighborhood code as assigned by the assessor and its lack of air conditioning and a garage. The Board has also given less weight to board of review comparable #4 due to its year of construction. The Board finds the remaining five comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$31.16 to \$46.54 per square foot of living area. The subject's improvement assessment of \$43.00 per square foot of living area is within the range established by the most similar comparables. 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The

requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellants disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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 M. Louie*

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 18, 2011

*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.