



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

APPELLANT: James & Dianne Cutler  
DOCKET NO.: 08-00755.001-R-2  
PARCEL NO.: 12-34-308-014

The parties of record before the Property Tax Appeal Board are James & Dianne Cutler, the appellants; 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:** \$432,366  
**IMPR.:** \$186,169  
**TOTAL:** \$618,535

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 46,579 square foot parcel improved with a one-story brick dwelling that was built in 1920 and contains 4,382 square feet of living area. Features of the home include central air conditioning, a fireplace, a 768 square foot garage and an unfinished basement that contains 1,661 square feet. The subject is located in Lake Forest, Shields Township, Lake County.

Appellant James Cutler appeared before the Property Tax Appeal Board claiming inequity regarding the subject's land assessment and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellants submitted property characteristic sheets, photographs and a grid analysis of four comparable properties located 0.2 mile to 1.0 mile from the subject. The comparable lots range in size from 25,875 to 57,310 square feet area and have land assessments ranging from \$114,765 to \$372,982 or from \$3.41 to \$8.56 per square foot of land area. The subject has a land assessment of \$502,232 or \$10.78 per square foot of land area.

In support of the overvaluation argument, the appellants submitted sales information on two of the four comparables used to support the land inequity contention. The comparables consist of 1.75-story or two-story brick or frame dwellings that are 82 and 109 years old and contain 4,772 and 4,328 square feet of living area, respectively. The comparables have central air conditioning, three or four fireplaces, garages that contain 704 and 448 square feet of building area and full or partial basements, one of which has 750 square feet of finished area. One comparable has a swimming pool and a patio, while the other home has a porch. These two comparables sold in April 2008 and January 2009 for prices of \$1,300,000 and \$1,595,000 or \$300.36 and \$334.24 per square foot of living area including land. Based on this evidence the appellants requested the subject's land assessment be reduced to \$255,000 and its total assessment be reduced to \$441,169.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$688,401 was disclosed. The subject has an estimated market value of \$2,071,625 or \$472.76 per square foot of living area including land as reflected by its assessment and the 2008 Lake County three-year median level of assessments of 33.23%.

In support of the subject's land assessment the board of review submitted a letter prepared by the township assessor, property record cards and a chart detailing six land comparables. Regarding the appellants' land comparables, the assessor's letter explained the subject is in assessment neighborhood 1028800, which comprises lots that exceed 40,000 square feet in land area. The letter stated neighborhoods in Shields Township "are stratified by size, location and classification using break points". The letter asserted the first two of the appellant's comparables are in the subject's neighborhood, but are not reliable, as they have historic rehabilitation exemptions which are given to properties by the State of Illinois that are being totally rehabilitated and whose land and improvement assessments are frozen for 12 years. The appellant's land comparable 3 is in a different neighborhood from the subject and comparable 4 is smaller than the subject. By contrast, the board of review's six land comparables range are in the subject's 1028800 neighborhood, range in size from 40,946 to 47,488 square feet of land area and have land assessments ranging from \$448,767 to \$509,704 or from \$10.73 to \$10.96 per square foot of land area.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted a grid analysis of three comparable sales located in the subject's 1028800 assessment neighborhood. The comparables consist of one-story or two-story dwellings of brick, frame or stucco exterior construction that were built between 1921 and 1957 and range in size from 3,189 to 4,752 square feet of living area. These properties have features that include three or five fireplaces and full or partial basements, one of which has 2,022 square feet of finished area. Two comparables have attached and/or detached

garages that contain from 141 to 580 square feet of building area and one comparable has central air conditioning. The comparables sold between August and November 2007 for prices ranging from \$2,100,000 to \$2,500,000 or from \$462.96 to \$783.94 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

During the hearing, the board of review called Shields Township deputy assessor Kelly Ugaste as a witness. Ugaste acknowledged the subject's land assessment was reduced for the 2009 assessment year to reflect a driveway easement shared between the subject and a neighbor. Based on this fact, the board of review offered to reduce the subject's 2008 land assessment to \$432,366.

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 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.

Regarding the land inequity contention, the Board finds the parties submitted ten land comparables. The Board gave less weight to the appellants' comparables 1 and 2 because they were properties that received historic rehabilitation exemptions, which freeze their assessments for 12 years. The Board also gave less weight to the appellants' comparable 4 because it was smaller than the subject and was assessed according to different break points and market factors. The Board finds the six comparables submitted by the board of review were all located in the subject's assessment neighborhood and were similar to the subject in lot size. These most representative comparables had land assessments ranging from \$10.73 to \$10.96 per square foot of land area. The subject's land assessment of \$10.78 per square foot falls within this range.

However, the Board finds that during the hearing, the board of review acknowledged the subject's 2009 land assessment was reduced to reflect a driveway easement shared with a neighbor. Based on this fact, the board of review offered to reduce the subject's 2008 land assessment to \$432,366. The Board finds this offer is appropriate and a reduction in the subject's land assessment commensurate with the offer is justified.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to meet this burden.

The Board finds the parties submitted five comparable sales in support of their respective arguments. The Board gave less weight to the appellants' two comparable sales because they differed in design when compared to the subject. The Board also finds the appellants' two comparables are insufficient to prove overvaluation by a preponderance of the evidence. The Board gave less weight to the board of review's comparables 1 and 3 because they also differed in design when compared to the subject. The board of review's comparable 3 was a one-story home like the subject, but this property's frame exterior and younger age differed from the subject, along with its smaller living area. Nonetheless, this comparable was given most weight in the Board's analysis and its August 2007 sale for \$783.94 supports the subject's estimated market value as reflected by its assessment of \$472.76 per square foot of living area including land.

In conclusion, the Board finds the appellants have failed to prove assessment inequity by clear and convincing evidence, but a reduction in the subject's 2008 land assessment based on the board of review's offer to reflect a similar reduction in the subject's 2009 land assessment is appropriate. The Board finds the appellants have failed to prove overvaluation by a preponderance of the evidence and no reduction to the subject's assessment beyond that granted pursuant to the board of review's offer to reduce the subject's land 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: December 3, 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.