



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

APPELLANT: William Dietz
DOCKET NO.: 08-00798.001-R-1
PARCEL NO.: 06-36-412-009

The parties of record before the Property Tax Appeal Board are William Dietz, the appellant, by attorney Brian S. Maher, of Weis, DuBrock & Doody in Chicago, 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: \$26,785
IMPR.: \$154,045
TOTAL: \$180,830

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 2,818 square feet of living area. The dwelling is 10 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a 943 square foot garage. The property is located in Grayslake, Avon Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement assessment. No dispute was raised concerning the land assessment. The appellant through legal counsel submitted information on four comparable properties in the same assigned neighborhood code as the subject. The comparables are described as two-story frame dwellings that range in age from 9 to 11 years old. The comparable dwellings range in size from 2,740 to 2,866 square feet of living area. Features include full or partial basements; no information regarding basement finish, if any, was provided. Each dwelling has central air conditioning, a fireplace and a garage of either 529 to 759 square feet of building area. The comparables have improvement assessments ranging from \$141,312 to \$145,285 or from \$49.31 to \$52.88 per square foot of living area. The subject's improvement assessment is \$154,045 or \$54.66 per square foot of living area. Based on this evidence, the appellant requested a reduction in

the subject's improvement assessment to \$144,253 or \$51.19 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$180,830 was disclosed. The board of review presented descriptions and assessment information on six comparable properties consisting of two-story frame dwellings that range in age from 7 to 14 years old. The dwellings range in size from 2,704 to 3,010 square feet of living area. Features include full or partial basements, three of which are finished, central air conditioning, and a garage ranging in size from 529 to 1,042 square feet of building area. Five comparables also have one or two fireplaces. These properties have improvement assessments ranging from \$145,285 to \$168,278 or from \$50.92 to \$55.91 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 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). 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/has not met this burden.

The parties submitted ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the three board of review comparables with finished basements. Thus, the Property Tax Appeal Board finds the remaining seven comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and 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 \$49.31 to \$55.07 per square foot of living area. The subject's improvement assessment of \$54.66 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.

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: July 22, 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.