



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

APPELLANT: Scott Dimmick  
DOCKET NO.: 08-00872.001-R-1  
PARCEL NO.: 06-32-201-109

The parties of record before the Property Tax Appeal Board are Scott Dimmick, 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:

**LAND:** \$13,170  
**IMPR.:** \$53,435  
**TOTAL:** \$66,605

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a tri-level attached townhome of frame and masonry construction containing 1,207 square feet of above grade living area. The subject dwelling was built in 2003. Features include central air conditioning, a fireplace and a two-car integral garage.

The appellant indicated on the petition that the basis of the appeal was overvaluation based on the subject's recent sale and unequal treatment of both land and improvement in the assessment process. In addition, the evidence also included four comparable sales.

In support of the overvaluation and inequity argument the appellant submitted seven suggested comparables. The comparables consist of one, 1-story and six, tri-level dwellings of frame construction that were built between 2001 and 2003. The comparables are located in Round Lake and have 1,048 or 1,207 square feet of above ground living area. Features include central air conditioning, a fireplace and two-car integral or attached garages. The comparables have land assessments of \$11,661 or \$13,170 and improvement assessments ranging from

\$44,158 to \$52,424 or from \$36.58 to \$44.54. The subject's land assessment is \$13,170 and its improvement assessment is \$53,435 or \$44.27 per square foot of above ground living area. The record also indicates that four of the comparables sold from January 2007 to June 2008 for prices ranging from \$172,000 to \$188,500 or from \$142.50 to \$171.28 per square foot of above ground living area including land. In addition, the appellant disclosed the subject's August 2006 sale for a price of \$207,500 or \$171.91 per square foot of above ground living area including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$59,494.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$66,605 was disclosed. The subject's assessment reflects an estimated market value of \$200,436 or \$166.06 per square foot of above ground living area including land, as reflected by its assessment and Lake County's 2008 3-year median level of assessments of 33.23%.

In support of the subject's assessment, the board of review submitted a grid analysis of three suggested comparable sale properties. The comparables consist of tri-level dwellings of frame construction that were built in 2002 or 2003. The comparables are located in Round Lake and have 1,207 square feet of above ground living area. Features include central air conditioning, a fireplace and a two-car integral garage. The comparables have land assessments of \$13,170 and improvement assessments ranging from \$51,473 to \$53,435 or from \$42.65 to \$44.27 per square foot of above ground living area. The comparables sold from January 2007 to May 2007 for prices ranging from \$188,500 to \$201,500 or from \$156.17 to \$166.94 per square foot of above ground living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted information on eight additional sale properties not previously submitted as evidence in the record.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board will not consider the appellant's additional sale information not previously submitted as evidence.

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 argued in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property 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). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that both parties submitted a total of seven suggested comparable sales. The Board gave less weight to the appellant's one-story comparable property due to its dissimilar structure type when compared to the subject property. The remaining six comparable sales sold from January 2007 to June 2008 for prices ranging from \$172,000 to \$201,500 or from \$142.50 to \$166.94 per square foot of above ground living area including land. The subject's assessment reflects an estimated market value of \$200,436 or \$166.06 per square foot of above ground living area including land, which is less than the property's August 2005 sales price of \$207,500. The Board finds the subject's estimated market value is within the range established by the most similar comparable sales in the record and a reduction is not warranted on this basis.

The appellant also contends unequal treatment in both the subject's land and improvement assessment. 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 not met this burden.

The Board finds that both parties submitted a total of ten comparable properties. The Board gave less weight to the appellant's one-story comparable property due to its dissimilar structure type when compared to the subject property. The Board finds the remaining nine comparables were very similar to the subject in location, age and size.

As to the land inequity argument, the Board finds the nine remaining comparables submitted by both parties have land assessments of \$13,170. The subject's land assessment of \$13,170 is equal to the comparable land assessments. The Board finds that the appellant has failed to demonstrate inequity in the land assessment by clear and convincing evidence and no reduction is warranted.

As to the improvement inequity argument, the Board finds the nine remaining comparables submitted by both parties have improvement assessments ranging from \$44,158 to \$53,435 or from \$36.58 to

\$44.27 per square foot of above ground living area. The subject's improvement assessment of \$53,435 or \$44.27 per square foot of above ground area falls within the range established by these comparables. 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. 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 parties disclosed that the 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.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Loras*

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.