



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

APPELLANT: Gregory Sanders
DOCKET NO.: 08-02618.001-R-1
PARCEL NO.: 07-19-401-091

The parties of record before the Property Tax Appeal Board are Gregory Sanders, the appellant, by attorney Thea Meehan Armstrong in Naperville, 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: \$24,855
IMPR: \$118,933
TOTAL: \$143,788

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 2,549 square feet of living area. The dwelling is approximately 15 years old. Features include a full unfinished basement, central air conditioning, a fireplace and a 462 square foot attached garage.

The appellant submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of these arguments, the appellant submitted four suggested comparable properties. The comparables consist of two-story frame dwellings that are 14 or 15 years old. The comparables have the same assigned neighborhood code and are located on the same street as the subject property. The dwellings range in size from 2,334 to 2,634 square feet of living area. Features include full unfinished basements, central air conditioning and garages ranging in size from 440 to 682 square feet. Three comparables have a fireplace. The comparables have improvement assessments ranging from \$109,700 to \$120,141 or from \$44.93 to \$47.00 per

square foot of living area. The record also reveals comparable #4 sold in October 2007 for \$373,500 or \$160.03 per square foot of living area including land. The subject's improvement assessment is \$118,933 or \$46.66 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$107,060 or \$42.00 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 \$143,788 was disclosed. The subject's assessment reflects an estimated market value of \$432,705 or \$169.75 per square foot of living area including land using the Lake County 2008 three-year median level of assessment of 33.23%.

In support of the subject's assessment, the board of review submitted a grid analysis of six suggested comparable properties. The comparables consist of two-story frame dwellings that were built from 1994 to 1998 and range in size from 2,310 to 2,506 square feet of living area. Features include full or partial basements, either unfinished or finished as a recreational room. Other features include central air conditioning, a fireplace and garages that range in size from 440 to 693 square feet. The comparables have improvement assessments ranging from \$111,312 to \$115,425 or from \$46.06 to \$49.66 per square foot of living area. The record also reveals comparable #2 sold in October 2006 for \$418,000 or \$180.00 per square foot of living area including land. 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 argued in part unequal treatment in the subject's 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. These properties have improvement assessments ranging from \$109,700 to \$120,141 or from \$44.93 to \$49.66 per square foot of living area. The subject's improvement assessment of \$118,933 or \$46.66 per square foot of living 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 appellant also argued 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, 331Ill.App.3d 1038 (3rd 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 comparable sale. The comparables sold in October 2006 and October 2007 for prices of \$418,000 or \$180.00 per square foot of living area including land and \$373,500 or \$160.03 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$432,705 or \$169.75 per square foot of living area including land. The Board finds the subject's estimated market value is within the range established by the comparable sales 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: August 19, 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.