



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

APPELLANT: Alling C. Brown  
DOCKET NO.: 09-01274.001-R-3  
PARCEL NO.: 12-33-211-031

The parties of record before the Property Tax Appeal Board are Alling C. Brown, the appellant, 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:** \$569,858  
**IMPR.:** \$160,970  
**TOTAL:** \$730,828

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 56,192 square feet of land area is improved with a two-story single-family dwelling of brick exterior construction containing 2,948 square feet of living area. The dwelling was built in 1925 and is 84 years old. Features of the home include a full unfinished basement, two fireplaces and a detached one-car garage. The property is located in Lake Forest, Shields Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation. The appellant challenged both the land and improvement assessments of the subject property. In support of these claims, the appellant submitted a grid analysis in Sec. V of the appeal petition with three suggested comparable properties located within one block of the subject property. The appellant contends that the average sales price per square foot of living area of the comparables establishes that the subject property is overvalued. In addition, the appellant contends that the equity comparables presented by the township assessor at the local appeal board level also establish that the subject property is overvalued. (Citing to Exhibit 2)

As to the land inequity argument, the comparable parcels range in size from 14,420 to 25,119 square feet of land area. The comparables have land assessments ranging from \$151,691 to \$217,937 or from \$8.68 to \$10.52 per square foot of land area. The subject has a land assessment of \$569,858 or \$10.14 per square foot of land area. Based on this evidence, the appellant requested a land assessment reduction to \$282,225 or \$5.02 per square foot of land area.

As to the improvement inequity argument, the appellant submitted information on three comparable homes described as 1.75, 2.25 and 2.5-story frame dwellings that ranged in age from 89 to 109 years old. The comparable dwellings range in size from 2,907 to 5,315 square feet of living area. Features include basements, one of which is partially finished, central air conditioning, one to three fireplaces and one-car or two-car garages. The comparables have improvement assessments ranging from \$165,515 to \$308,496 or from \$56.94 to \$65.13 per square foot of living area. The subject's improvement assessment is \$188,974 or \$64.10 per square foot of living area. Based on this data, the appellant requested a reduction in the subject's improvement assessment to \$93,591 or \$31.75 per square foot of living area.

The appellant also reported that these comparables were purchased between March 2007 and April 2008 for prices ranging from \$1,275,000 and \$1,475,000 or from \$277.52 to \$480.74 per square foot of living area including land. Based on the foregoing evidence, the appellant requested a total reduction in the subject's assessment to \$375,816 in Section 2c of the Residential Appeal petition which would reflect an estimated market value of approximately \$1,127,450 or \$382.45 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$758,832 was disclosed. The subject's total assessment reflects an estimated market value of approximately \$2,309,288 or \$783.34 per square foot of living area, including land, using the 2009 three-year median level of assessments for Lake County of 32.86%.

The board of review proposed an assessment reduction for the subject property to a total assessment of \$730,828 or a market value of approximately \$2,224,066 based on the three-year median level of assessments for Lake County. The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline and rejected the proposed assessment reduction.

In rejecting the proposed stipulation, the appellant contended that the proposed new assessment still greatly exceeded the three comparables presented by the appellant.

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 warranted.

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

The appellant submitted three comparables to support her position before the Property Tax Appeal Board. As to the land inequity argument, the appellant's own data establishes that the subject's land assessment falls within the range of the comparables presented on a per-square-foot basis. Moreover, the subject parcel is more than twice the size of the largest of the three comparables presented and therefore, is technically different than the suggested comparables. Based on the record evidence, the Board finds there is insufficient evidence to assert that the subject's land is inequitably assessed.

As to the improvement inequity contention, the Board finds the appellant's comparable #1 is substantially larger than the subject and for this reason has been given less weight by the Property Tax Appeal Board in its analysis. Appellant's comparables #2 and #3 differ from the subject in exterior construction and design, but are somewhat similar to the subject in size, age and features, but for having central air conditioning not enjoyed by the subject. These two comparables had improvement assessments of \$56.94 and \$65.13 per square foot of living area. The subject has an improvement assessment of \$64.10 per square foot of living area which falls within the range of these most similar comparables.

The appellant also asserted that the assessment of the subject property is excessive and not reflective of its market value. 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).

The appellant's two most similar comparables discussed above, #2 and #3, sold in March 2007 and April 2008 for prices of \$1,275,000 and \$1,397,500 or for \$389.08 and \$480.74 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$2,309,288 or \$783.34 per square foot of living area, including land, which is substantially higher than the most similar comparables on this record on a per square foot basis. After considering the most

comparable sales on this record, the Board finds the appellant did demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is warranted on this record.

The board of review proposed a total assessment reduction to \$730,828 or a market value of approximately \$2,224,066 or \$754.43 per square foot of living area. Given the subject's lot size which is more than twice as large as any of the comparables presented and given that the subject dwelling is an all brick home which is superior to the frame construction of the two most similar comparables on this record, the Property Tax Appeal Board finds that the reduction proposed by the board of review is justified. Moreover, the proposed change in the subject's improvement assessment results in an assessment of \$54.60 per square foot of living area which is below that of the three comparables presented by the appellant.

Based on this record, a reduction in the subject's assessment is warranted to reflect the proposed assessment presented by the board of review.

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.



Chairman



Member



Member



Member



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: September 21, 2012



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.