



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

APPELLANT: Shane Leonard
DOCKET NO.: 09-02791.001-R-1
PARCEL NO.: 15-18-101-038

The parties of record before the Property Tax Appeal Board are Shane Leonard, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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: \$105,884
IMPR: \$227,391
TOTAL: \$333,275**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of brick and dryvit exterior construction that contains 4,070 square feet of living area. The home was built in 1995. Features of the home include central air conditioning, three fireplaces, a full basement with partial finish and a 728 square foot attached garage. The subject has a 36,732 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through legal counsel contending overvaluation and unequal treatment in the assessment process as the bases of the appeal. The subject's land assessment was not contested.

In support of these arguments, the appellant presented data on three suggested comparable properties, including photographs. Sale data was included for one comparable. The comparables were located in the subject's neighborhood code as assigned by the assessor and two comparables are located on the same street as the subject. The comparables consisted of two-story single family dwellings of brick exterior construction. These homes were built in 1993 or 1995. The dwellings range in size from

4,282 to 4,717 square feet of living area. Features include central air conditioning, two or four fireplaces and attached garages ranging from 774 to 1,002 square feet of building area. Two comparables have unfinished basements and one comparable has a finished basement. The comparables have improvement assessments ranging from \$226,565 to \$248,931 or from \$51.33 to \$52.91 per square foot of living area. The subject's improvement assessment is \$227,391 or \$55.87 per square foot of living area.

Comparable #1 sold in August 2008 for \$939,800 or \$209.82 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$333,275 was disclosed. The subject's assessment reflects a market value of \$1,014,227 or \$249.20 per square foot of living area including land, when using the 2009 three year average median level of assessments for Lake County of 32.86%. In response to the appeal, the board of review submitted property record cards, a location map and a grid analysis of eight comparables, which included sales information for two suggested comparables.

The board of review was represented by John Paslawsky, Chief Appraiser for the Lake County Assessment Office. Paslawsky presented information on eight suggested comparable properties. The comparables were located in the subject's neighborhood code assigned by the assessor and six comparables are located on the same street as the subject. The comparables are located approximately .21 to .60 of a mile from the subject property. The comparables consist of two-story brick, brick and dryvit, brick and frame, dryvit or brick and stucco single family dwellings that were built between 1991 and 1996. The dwellings range in size from 3,606 to 4,960 square feet of living area. Features include central air conditioning, one to six fireplaces and attached garages ranging from 748 to 1,020 square feet of building area. Seven comparables have finished basements. The comparables have improvement assessments ranging from \$201,738 to \$271,993 or from \$55.18 to \$60.47 per square foot of living area.

Comparables #7 and #8 sold in April 2008 and June 2007 for \$1,000,000 and \$1,330,000 or \$245.94 and \$268.15 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel submitted data regarding the 2010 assessment of the subject property of \$266,455, which was lower than the 2009 total assessment. Counsel cited Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84 (1974) for the proposition that the subject's assessment should be reduced based on this 2010 assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Property Tax Appeal Board further finds a reduction in the subject property's assessment is not warranted.

The appellant contends overvaluation as the basis of the appeal. 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 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds the record contains three comparable sales submitted by the parties in support of their respective positions. The Board finds the comparables are somewhat similar to the subject in location, age, style, exterior construction, land area and features. The comparables sold for prices ranging from \$939,800 to \$1,330,000 or from \$209.82 to \$268.15 per square foot of living area including land. The subject's assessment reflects a market value of \$1,014,227 or \$249.20 per square foot of living area including land. The subject's assessment reflects an estimated market value that falls within the range established by the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

The appellant also argued 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 appellant has not overcome this burden.

The parties submitted a total of eleven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's comparables #2, #3 and the board of review's comparable #2 due to a lack of finished basement, dissimilar to the subject.

The Board finds the remaining eight comparables submitted by both parties were most similar to the subject in location, age, style, exterior construction and features. The comparables have

improvement assessments ranging from \$218,874 to \$271,993 or from \$51.33 to \$60.47 per square foot of living area. The subject has an improvement assessment of \$227,391 or \$55.87 per square foot of living area, which falls within the range of the most similar comparables in the record. 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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.

The appellant's counsel raised a legal argument based on the Illinois Supreme Court's holding in Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974). The Property Tax Appeal Board finds Hoyne does not control the instant appeal. The evidence in this appeal demonstrates the subject is reflective of its market value and was equitably assessed in 2009. Furthermore, the appellant or the board of review's representative did not present any witnesses to discuss the reason(s) for the 2010 reduction in assessed valuation by the board of review.

In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and assessment inequity by clear and convincing evidence. The subject's assessment as determined by the board of review is correct and no reduction 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 23, 2013

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.