



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

APPELLANT: Aimee Reissenweber  
DOCKET NO.: 09-02792.001-R-1  
PARCEL NO.: 06-36-401-031

The parties of record before the Property Tax Appeal Board are Aimee Reissenweber, 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:** \$25,927  
**IMPR:** \$129,537  
**TOTAL:** \$155,464

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story frame single-family dwelling that was built in 1995. The home contains 3,037 square feet of living area with a basement that is partially finished, central air conditioning, a fireplace and a garage of 503 square feet of building area. The property is located in Grayslake, Avon Township, Lake County.

The appellant appeared before the Property Tax Appeal Board through legal counsel contending unequal treatment in the assessment process regarding the improvement as the basis of the appeal. No dispute was raised concerning the land assessment as indicated at hearing.

In support of the improvement inequity argument, the appellant presented evidence of assessment data on three similar properties in the area to compare to the subject property. The comparables were located in the subject's neighborhood code as assigned by the assessor. The comparables were described as two-story frame dwellings that were built in 1997 or 2000. The comparable dwellings contain either 3,032 or 3,202 square feet of living

area. Features include unfinished basements, central air conditioning and garages of either 550 or 792 square feet of building area. One comparable also has a fireplace. These comparables have improvement assessments ranging from \$120,314 to \$125,239 or from \$39.11 to \$39.80 per square foot of living area. The subject's improvement assessment is \$129,537 or \$42.65 per square foot of living area.

Each appeal shall be limited to the grounds listed in the petition filed with the Board. (35 ILCS 200/16-180 of the Property Tax Code). 86 Ill.Admin.Code §1910.50(a). The only basis for appeal in the instant petition was assessment equity. Despite the foregoing rule, the appellant's counsel in the brief noted that comparable #2 sold in September 2008 for \$417,487 or \$137.69 per square foot of living area including land. "Applying the unit sale price of \$137.69 to the subject 3,037 square feet indicates a market value of \$418,165 with a correspond [*sic*] 2009 total assessment of [\$]139,375."

Based on this evidence, the appellant in the Residential Appeal petition requested a reduction in the subject's improvement assessment to \$110,000 or \$36.22 per square foot of living area.<sup>1</sup>

The board of review submitted its "Board of Review - Notes on Appeal" wherein the subject's final assessment of \$155,464 was disclosed. In response to the appeal, the board of review submitted a grid analysis of six suggested equity comparables.

As to the appellant's evidence, the board of review noted that none of the appellant's comparables featured any finished basement area which is enjoyed by the subject.

The board of review presented descriptions and assessment information on six suggested comparable properties located in the subject's neighborhood code assigned by the assessor and said to be "within a few blocks" of the subject. The properties consist of two-story frame dwellings that were built between 1994 and 1997. The homes range in size from 2,800 to 3,194 square feet of living area. Features of the homes include full or partial basements, one of which is fully finished. Each has central air conditioning, one or two fireplaces and garages ranging in size from 462 to 759 square feet of building area. These properties have improvement assessments ranging from \$120,738 to \$140,907 or from \$40.35 to \$48.19 per square foot of living area.

Robin Bidone of the Avon Township Assessor's Office provided testimony on behalf of the board of review. Upon questioning, the witness asserted that the market conditions in the township were reduced between 2009 and 2011. While there were no known physical changes to the subject property in those years, it was

---

<sup>1</sup> In the brief submitted with the evidence, counsel requested an improvement assessment reduction to \$39.53 per square foot of living area or an improvement assessment of \$120,053.

her opinion that these reduced market conditions lead to the reduction in the subject's 2011 assessment.

Based on this evidence and the fact that the subject's per-square-foot improvement assessment falls within the range of the similar properties presented despite its superior partial finished basement feature when compared to most of these properties, the board of review requested confirmation of the subject's 2009 assessment.

In written rebuttal, the appellant's counsel submitted data regarding the 2011 assessment of the subject property of \$150,214 which was lower than the instant 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 2011 assessment.

After hearing the testimony and reviewing the record, 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 not met this burden.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and/or age. The primary difference among the properties and subject is any finished basement area. These nine comparables had improvement assessments that ranged from \$120,314 to \$140,907 or from \$39.11 to \$48.19 per square foot of living area. The subject's improvement assessment of \$129,537 or \$42.65 per square foot of living area is within this range and appears well justified when giving consideration to its partially finished basement. 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 on grounds of lack of assessment uniformity.

Moreover, in rebuttal, 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). In that decision, the Illinois Supreme Court found of significance the fact that the board of review substantially

reduced the assessed value of the property under appeal in the secondary subsequent assessment year (1971 to 1973). The court recognized they did not know how this subsequent reduction was achieved, but concluded McHenry County Assessment Officials acknowledged that the assessment on which the plaintiff's taxes for 1971 were based were grossly excessive in that the increase occurred on the same property with the same improvements and the assessment was based on uses not permitted by existing zoning and upon incorrect assumptions regarding water/sewer service. The Illinois Supreme Court remanded the 1972 assessment case to the Circuit Court of McHenry County with directions to ascertain the assessed valuation of the property based on the computation of the assessed valuation used for the 1973 assessment. In that regard, the court noted that consideration must be given to any changes in the condition of the property which may have affected the assessed valuation. Thus, the Property Tax Appeal Board finds Hoyne does not control the instant appeal. The Property Tax Appeal Board finds that the board of review provided unrefuted testimony describing the deteriorating real estate market condition in Lake County from 2009 through 2011, which resulted in the subject's reduced assessment for the 2011 assessment year as compared to the instant 2009 assessment.

In conclusion, the Board finds that a reduction in the subject's assessment is not warranted on this record.

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: October 19, 2012

*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.