



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

APPELLANT: M. Zwierlein, Trustee  
DOCKET NO.: 09-02796.001-R-1  
PARCEL NO.: 10-16-402-043

The parties of record before the Property Tax Appeal Board are M. Zwierlein, Trustee, 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:** \$74,955  
**IMPR:** \$183,716  
**TOTAL:** \$258,671

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story brick single-family dwelling that was built in 2000. The home contains 4,018 square feet of living area with an unfinished basement, central air conditioning, a fireplace and a garage of 638 square feet of building area. The property is located in Mundelein, Fremont 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.

In support of the improvement inequity argument, the appellant presented evidence of an assessment reduction issued in 2011 by the Fremont Township Assessor's Office. The appellant reports that the subject's total 2009 assessment was \$258,671, but the 2011 total assessment was reduced to \$189,140. Citing to the case of Hoynes Savings & Loan Association v. Hare, 60 Ill.2d 84 (1974) for the proposition that "a substantial subsequent assessment reduction was indicative of a prior years assessment

and market value," the appellant requested a reduced total assessment of \$189,140.

The board of review submitted its "Board of Review - Notes on Appeal" wherein the subject's final assessment of \$258,671 was disclosed. In response to the appeal, the board of review submitted a grid analysis of three suggested equity comparables.

The three suggested comparable properties are located in the subject's neighborhood code assigned by the assessor and on the same street as the subject. The properties consist of two-story brick dwellings that were built between 1997 and 2000. The homes range in size from 3,981 to 4,116 square feet of living area. Features of the homes include basements, one of which has finished area. Each has central air conditioning, a fireplace and garages ranging in size from 668 to 698 square feet of building area. These properties have improvement assessments ranging from \$186,246 to \$195,143 or from \$45.25 to \$47.48 per square foot of living area.

A representative of the Fremont Township Assessor's Office<sup>1</sup> 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. Specifically, tentative equalization factors for both 2010 and 2011 were a negative 5% according to the witness. While there were no known physical changes to the subject property in those years, it was 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, the board of review requested confirmation of the subject's 2009 assessment.

On cross-examination, the board of review representatives acknowledged the 2011 assessment reduction reported by the appellant but also noted that 2010 was the start of the township's general assessment cycle.

In written rebuttal, the appellant's counsel again submitted data regarding the 2011 assessment of the subject property of \$189,140 which was lower than the instant 2009 total 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.

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

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<sup>1</sup> The name was stated as Dana (inaudible last name) and the spelling of the last name is too faint to be determined on the tape recording.

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 un-refuted 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.

To the extent that 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. The appellant provided no equity comparables for consideration, however, the board of review provided three comparables that support the subject's assessment.

After an analysis of the assessment data presented by the board of review, the Property Tax Appeal Board finds the appellant has not established a lack of assessment uniformity on this record. In summary based on the board of review's comparables, the Property Tax Appeal Board finds the subject's improvement assessment is equitable 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.



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Chairman



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Member



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Member



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Member



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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: November 30, 2012



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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.