



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

APPELLANT: Brian Kelly  
DOCKET NO.: 09-02809.001-R-1  
PARCEL NO.: 14-23-301-018

The parties of record before the Property Tax Appeal Board are Brian Kelly, 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:** \$52,636  
**IMPR:** \$176,101  
**TOTAL:** \$228,737

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 1990. The home contains 3,268 square feet of living area with an unfinished basement, central air conditioning, a fireplace and a garage of 768 square feet of building area. Additional features include an 840 square foot deck and an inground swimming pool of 792 square feet. The property is located in Long Grove, Ela 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 assessment data on three similar properties. The comparables were located in the subject's neighborhood code as assigned by the assessor and two were on the same street as the subject. The comparables were described as two-story frame or brick dwellings that were built between 1988 and 1990 with the same assigned "house type" as the subject. The comparable dwellings range in size from 3,522 to 3,713 square

feet of living area. Features include unfinished basements, central air conditioning, a fireplace and garages ranging in size from 690 to 944 square feet of building area. These comparables have improvement assessments ranging from \$158,930 to \$176,905 or from \$45.12 to \$47.64 per square foot of living area. The subject's improvement assessment is \$176,101 or \$53.89 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 #1 sold in November 2007 for \$630,000 or \$178.88 per square foot of living area including land. "Applying the unit sale price of \$178.88 to the subjects [*sic*] square footage of 3,268 indicates a market value of \$584,580 with a corresponding 2009 assessment not to exceed [\$]194,840."

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$152,027 or \$36.22 per square foot of living area based on equity or, in the alternative, a total assessment of \$194,840 based on "sales."

The board of review submitted its "Board of Review - Notes on Appeal" wherein the subject's final assessment of \$228,737 was disclosed. In response to the appeal, the board of review submitted a grid analysis of eight suggested equity comparables and discussed sales data regarding three of those comparables. In addition, the board of review submitted a copy of a Multiple Listing Service sheet concerning the subject which depicted an original listing price of \$724,900 in June 2010, approximately 18 months after the assessment date at issue. This document further depicted that the property was off the market as of September 2010 or about three months later with no sale occurring.

The board of review presented descriptions and assessment information on eight suggested comparable properties located in the subject's neighborhood code assigned by the assessor. The properties consist of two-story frame, brick or frame and brick dwellings that were built between 1989 and 1993. The homes range in size from 3,210 to 3,925 square feet of living area. Features of the homes include unfinished full basements, central air conditioning, one to four fireplaces and garages ranging in size from 660 to 888 square feet of building area. Six of the comparables also have a deck and/or porch. These properties have improvement assessments ranging from \$162,395 to \$221,070 or from \$50.59 to \$62.61 per square foot of living area.

As to the sales data, three of these comparables sold between April and August 2007 for prices ranging from \$785,000 to \$829,350 or from \$211.30 to \$235.95 per square foot of living area including land. The board of review contends that these sales support "the reasonableness of the fair cash value of the subject's January 1, 2009 assessment." The subject's total

assessment of \$228,737 reflects an estimated market value of \$696,096 or \$213.00 per square foot of living area including land using the 2009 three-year median level of assessments for Lake County of 32.86%.

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 inground pool feature when compared to 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 \$206,930 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 eleven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to each of the appellant's comparables and to board of review comparables #2, #5, #7 and #8 due to differences in dwelling size and/or number of fireplaces.

The Board finds the remaining four comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features and/or age. The primary difference among these properties and subject is only the subject has a large inground pool. These comparables have improvement assessments that range from \$162,395 to \$212,951 or from \$50.59 to \$62.61 per square foot of living area. The subject's improvement assessment of \$176,101 or \$53.89 per square foot of living area is within this range and appears well justified when giving consideration to its pool amenity. 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. The Property Tax Appeal Board finds Hoyne does not control the instant appeal. The Property Tax Appeal Board finds that in the absence of data indicating that the subject's assessment was excessive in 2009, there is no basis to retroactively adopt the 2011 assessment of this property. There was no indication that there were descriptive or feature characteristics incorrectly assigned to the subject property that would necessitate finding that the 2009 assessment was erroneous.

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.