



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

"APPELLANT: Joan Spilis
DOCKET NO.: 10-02153.001-R-1
PARCEL NO.: 06-32-214-014

The parties of record before the Property Tax Appeal Board are Joan Spilis, 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: \$9,999
IMPR.: \$47,239
TOTAL: \$57,238

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel contains 3,650 square feet of land area which is improved with a 1-story dwelling of frame construction. The dwelling contains approximately 1,554 square feet of living area and was built in 2004. It features a full unfinished basement, central air conditioning, 1 fireplace and a garage containing 516 square feet. The dwelling is located in Round Lake, Avon Township, Lake County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to both the land assessment and the improvement assessment. The appellant submitted information on nine comparable properties¹ whose land sizes range from 3,158 to 3,711 square feet of land area². Eight of the dwellings are described as house "type 51" 1-story dwellings and one was described as a "type 62" with first floor and second floor living area. The comparables are frame construction with no basements. They were built in 2004 or 2005 and contain either 1,506 or 1,554 square feet of living area. The comparables feature central air conditioning and garages that contain either 516 or 520 square feet. Two comparables feature fireplaces. The comparables have improvement assessments ranging from \$48,130 to \$56,319 or from

¹ The appellant submitted information on three comparables in Section V of the appeal form, and submitted an attached grid analysis of those three plus six additional comparables.

² One comparable lacked land size.

\$31.96 to \$36.24 per square foot of living area. The land assessments range from \$13,256 to \$15,557 or \$4.20 per square foot of land area. The subject has an improvement assessment of \$63,332³ or \$40.75 per square foot of living area, and a land assessment of \$14,555 or \$3.99 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$77,887 was disclosed. The board of review also submitted a letter in which they claim the subject's land assessment is too high and the subject's improvement assessment is too low. In support of this claim, the board of review presented descriptions and information on three comparable properties. The comparables land sizes were 3,620 or 3,629 square feet of land area. The dwellings are frame construction built in 2004 and containing either 1,533 or 1,554 square feet of living area. The comparables feature full unfinished basements, central air conditioning and garages that contain either 493 or 516 square feet. The comparables have improvement assessments of \$51,095 or \$51,795 or \$33.33 per square foot of living area. The comparables have land assessments of \$9,999 or \$2.76 per square foot of land area. Based on this evidence the board of review requested the subject's land assessment be reduced to \$9,999 or \$2.76 per square foot of land area and the subject's improvement assessment be raised to \$51,795 or \$33.33 per square foot of living area, resulting in no net change in the total assessment.

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 Property Tax Appeal Board further finds the evidence in the record supports a reduction in the subject's assessment.

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). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The parties submitted a total of twelve different comparable properties. The Board finds the appellant's comparable #9 was not a 1-story dwelling and lacked land size. Therefore this comparable received less weight in the Board's analysis. The Board finds the appellant's comparables #1 through #8 and the board of review comparables #1, #2 and #3 were most similar to the subject in size, style, age, exterior construction and

³ In an attached letter, the board of review states they lowered the improvement assessment to \$47,239, and that the appellant's submission did not reflect the current 2010 assessment.

features and were therefore given the most weight in the Board's analysis. They have improvement assessments ranging from \$51,095 to \$56,319 or from \$33.33 to \$36.24 per square foot of living area. The subject's improvement assessment of \$63,332 or \$40.75 per square foot of living area is above the range established by these most similar comparables. Therefore the Board finds the appellant has proven by clear and convincing evidence that the subject's improvement assessment is inequitable, and a reduction in the subject's improvement assessment is warranted.

The comparables have land assessments ranging from \$9,999 to \$15,577 or from \$2.76 to \$4.20 per square foot of land area. The subject's land assessment of \$14,555 or \$3.99 per square foot of land area is within the range. However, the Board takes note of the board of review's request to lower the land assessment to \$9,999. Therefore the Board accepts the board of review's argument that the subject's land assessment should be lowered to \$9,999 to be consistent with the board of review comparables.

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: April 19, 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.