



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

APPELLANT: Tim & Dawn Gassmere  
DOCKET NO.: 10-02631.001-R-1  
PARCEL NO.: 16-29-113-010

The parties of record before the Property Tax Appeal Board are Tim and Dawn Gassmere, the appellants, 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:** \$65,841  
**IMPR:** \$129,600  
**TOTAL:** \$195,441

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling with 2,592 square feet of above grade living area. The dwelling was built in 1972 and has a wood siding exterior. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 528 square feet of living area. The property has an 11,521 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellants marked comparable sales as the basis of the appeal. In support of this argument the appellants provided descriptions, sales data and assessment information on four comparables located from next door to two miles from the subject property improved with two-story dwellings that ranged in size from 2,434 to 2,944 square feet of living area. The dwellings ranged in age from 33 to 51 years old and had wood siding exteriors. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 506 square feet of building area. The appellants indicated three comparables sold from June 2004 to June 2010 for prices ranging from \$514,000 to \$765,000 or from \$202.81 to \$259.85 per square foot of living area, including land. The comparables had improvement assessments ranging from \$113,516 to

\$154,176 or from \$46.64 to \$52.37 per square foot of living area. Their land assessments ranged from \$53,616 to \$69,762. Based on this evidence the appellants requested the subject's land assessment be reduced to \$63,421 and the improvement assessment be reduced to \$119,027 for a revised total assessment of \$182,448.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$195,441 was disclosed. The subject's total assessment reflects a market value of \$598,045 or \$230.73 per square foot of living area, including land, when applying the 2010 three year average median level of assessments for Lake County of 32.68%. The subject has a land assessment of \$65,841 or \$5.71 per square foot of land area and an improvement assessment of \$129,600 or \$50.00 square foot of living area.

To demonstrate the subject's assessment was reflective of the property's market value the board of review submitted three comparable sales improved with two-story dwellings that ranged in size from 2,082 to 2,890 square feet of above grade living area. The comparables had wood siding and brick exterior construction and were built from 1965 to 1974. Each comparable had an unfinished basement, central air conditioning, one fireplace and an attached garage that had either 462 or 506 square feet of building area. The sales occurred in August and September 2009 for prices ranging from \$450,000 to \$671,250 or from \$216.14 to \$232.27 per square foot of living area, including land.

The board of review also submitted three equity comparables located along the same street and within the same block as the subject property. These comparable were improved with similar styled homes of similar construction and with similar features as the subject property. The homes were built from 1969 to 1986 and had improvement assessments that ranged from \$49.43 to \$58.81 per square foot of living area. These properties had sites ranging in size from 9,099 to 14,855 with land assessments of \$59,857 or \$65,841 or ranging from \$4.43 to \$6.58 per square foot of land area.

In rebuttal, the board of review asserted only two comparables provided by the appellants were recent sales and these properties were located two miles from the subject property.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86  
Ill.Admin.Code §1910.63(e), National City Bank of

Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the comparable sales submitted by the board of review. These comparables were most similar to the subject in style, size, construction and age and sold most proximate in time to the assessment date at issue. These comparables sold in August and September 2009 for prices ranging from \$450,000 to \$671,250 or from \$216.14 to \$232.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$598,045 or \$230.73 per square foot of living area, including land, when applying the 2010 three year average median level of assessments for Lake County of 32.68%, which is within the range established by the best comparable sales in the record. The Board finds the subject's assessment is reflective of market value.

To the extent the appellants contend assessment inequity as the basis of the appeal, when unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e), Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1 and #2 as well as the equity comparables provided by the board of review. These properties were improved with homes most similar to the subject in location, construction and age. These comparables had improvement assessments that ranged from \$47.69 to \$58.81 per square foot of living area. The subject has an improvement assessment of \$50.00 per square foot of living area, which is within the range established by these comparables. These same comparables had land assessments that ranged from \$59,857 to \$69,762. The subject has a land assessment within this range at \$65,841. The three assessment comparables provided by the board of review had land assessments ranging from \$4.43 to \$6.58 per square foot of land area. The subject's land assessment is \$5.71 per square foot of land area, within this range on a square foot basis. Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment based on assessment inequity is not justified.

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: April 19, 2013



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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.