



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

APPELLANT: Richard Allen  
DOCKET NO.: 10-02773.001-R-1  
PARCEL NO.: 16-06-403-050

The parties of record before the Property Tax Appeal Board are Richard Allen, the appellant, by attorney Edward P. Larkin, of Edward P. Larkin, Attorney at Law in Des Plaines; 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:** \$209,276  
**IMPR.:** \$310,085  
**TOTAL:** \$519,361

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of brick construction with 5,028 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 1,014 square foot attached garage. The

property has a 1.47 acre site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity and a contention of law as the bases of the appeal. The appellant did not challenge the subject's land assessment. The appellant did not submit any equity comparables to support the assessment equity argument.

For the legal contention, counsel for the appellant submitted a brief and argued that the subject's 2011 assessment was reduced and therefore the subject's 2010 assessment should be reduced citing Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974) and 400 Condominium Association v. Tully, 79 Ill.App.3d 686, 398 N.E.2d 951 (1<sup>st</sup> Dist. 1979), as authority for that proposition.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$519,361. The subject's assessment reflects a market value of \$1,589,232 or \$31.08 per square foot of living area, including land, when using the 2010 three year average median level of assessments for Lake County of 32.68%. The subject property has an improvement assessment of \$310,085 or \$61.67 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located on the same street as the subject property. The comparables are improved with two-story dwellings of brick exterior construction and were built from 1995 to 2001. Features include full basements, central air conditioning, one or two fireplaces and attached garages ranging from 1,008 to 1,165 square feet of building area. Comparable #2 has a 1,500 square foot finished basement, an in-ground pool and a hot tub. The comparables have sites that range in size from 1.38 to 1.47 acres of land area. The dwellings range from 4,580 to 5,380 square feet of living area and have improvement assessments that range from \$324,267 to \$432,075 or from \$70.80 to \$80.31 per square foot of living area.

These same comparables sold December 2008 to September 2010 for prices that range from \$1,575,000 to \$1,825,000 or from \$333.21 to \$343.89 per square foot of living area including land.

In rebuttal, the appellant noted the board of review did not adequately address the Illinois Supreme Court's decision in the Hoyne case.

#### **Conclusion of Law**

The appellant's argument was founded on a contention of law based on Hoyne and 400 Condominium Association, [citations omitted]. The appellant contends the subject's 2010 assessment should be reduced because the 2011 assessment was lower than the 2010 assessment. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15)

The Board finds the appellant's contention of law referencing Hoyne and 400 Condominium Association, [citations omitted] is without merit. The Board finds in the recent decision of Moroney & Co. v. Property Tax Appeal Board, 2013 IL App (1<sup>st</sup>) 120493, 2 N.E.3d 522, the Court at ¶46 stated it did not perceive Hoyne and 400 Condominium Association as standing for the proposition that "subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in a prior year's assessments." In Moroney, the Court wrote in pertinent part:

... in each of those unique cases, which are confined to their facts, there were glaring errors in the tax assessments -- in Hoyne, the assessment was increased on a property from \$9,510 to \$246,810 in one year even though no changes or improvements to the property had occurred (Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 89, 322 N.E.2d 833), and in 400 Condominium, assessments on a garage were assessed separately from the adjoining condominium in violation of the Condominium Property Act (400 Condominium, 79 Ill.App.3d at 691, 35 Ill. Dec 1, 398 N.E.2d 951). Here, based upon the evidence that was submitted, there is no evidence that there was an error in the calculation of the 2005 assessment. Rather, the record shows that the 2005 assessment was properly calculated based on the market value of the property. Moroney, 2013 IL App (1<sup>st</sup>) at ¶46.

Similarly in the instant appeal, the Property Tax Appeal Board finds there were no unusual circumstances present in this appeal relative to the establishment of the subject's assessment for the 2010 tax year. Furthermore, the evidence disclosed 2011 was the beginning of a new general assessment period and the subject's 2011 assessment was calculated based on a sales analysis reflecting changes in the market and not based on correcting glaring errors or a violation of the Property Tax Code.

The board of review submitted three equity comparables to support their position. The Board finds the comparables submitted by board of review were very similar to the subject in location, age, building size, exterior construction, style, and features. The comparables have improvement assessments ranging from \$324,267 to \$432,075 or from \$70.80 to \$80.31 per square foot of living area. The subject has an improvement assessment of \$310,085 or \$61.67 per square foot of living area, which is below the range established by the only comparables in this record. After considering adjustments and the differences 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 this basis.

In conclusion, the Board finds the appellant has failed to prove the subject's assessment was incorrect by a preponderance of the evidence. The Board also finds the subject's assessment as determined by the board of review, which was supported by equity comparables, is correct and no reduction is 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

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: July 18, 2014

*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.