



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

APPELLANT: Tracy Fox  
DOCKET NO.: 11-04833.001-R-1  
PARCEL NO.: 05-25-308-018

The parties of record before the Property Tax Appeal Board are Tracy Fox, the appellant; 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:** \$ 13,859  
**IMPR.:** \$ 55,820  
**TOTAL:** \$ 69,679

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 2011 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 frame construction with 2,380 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full, unfinished basement, central air conditioning and a 420

square foot garage. The property has a 6,969 square foot site and is located in Round Lake, Grant Township, Lake County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of this argument the appellant submitted information on three comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,679. The subject property has an improvement assessment of \$55,820 or \$23.45 per square foot of living area. The subject's assessment reflects a market value of \$214,926 or \$90.31 per square foot of living area when applying the 2011 three year average median level of assessments for Lake County of 32.42%. In support of its contention of the correct assessment the board of review submitted information on four comparables.

#### Conclusion of Law

The taxpayer contends, in part, assessment inequity as a 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). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds both parties submitted comparables that were very similar to the subject in location, design, exterior construction, basement finish, age and/or most features. The comparables had improvement assessments ranging from \$19.56 to \$26.98 per square foot of living area. The subject's improvement assessment of \$23.45 per square foot of living area falls within the established range of the comparables in this record and is well supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified. The same comparables, all located in close proximity to the subject, had land

assessments ranging from \$11,404 to \$19,665.<sup>1</sup> The subject's land assessment of \$13,859 falls within the established range, and therefore, no reduction in the subject's land assessment is warranted.

The appellant also argued overvaluation as a basis of the appeal using the same comparables previously discussed. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant has not met 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 the subject's market value is found in the board of review's comparables #1, #2 and #3 and the appellant's comparables #1 and #2. The Board gave less weight to board of review comparable #4, due to date of sale, and appellant's comparable #3 based on the suggestion of a foreclosed sale, which was not refuted. The best comparables sold for prices ranging from \$81.08 to \$95.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$90.31 per square foot of living area, including land, using the 2011 three year median average level of assessments for Lake County of 32.42% as determined by the Illinois Department of Revenue. The subject's assessment falls within the established range of the best comparables in this record, and therefore, no reduction is warranted.

The Board finds the appellant did not show overvaluation by a preponderance of the evidence herein that the subject's assessment is not justified. Therefore, no reduction in the subject's assessment is warranted on this basis.

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<sup>1</sup> The evidence suggests that land in the subject's neighborhood is assessed using a site valuation method.

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: September 19, 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.