



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

APPELLANT: Donald & Kathryn Swanson
DOCKET NO.: 11-05131.001-R-1
PARCEL NO.: 11-28-108-045

The parties of record before the Property Tax Appeal Board are Donald & Kathryn Swanson, 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: \$ 53,410
IMPR.: \$ 142,197
TOTAL: \$ 195,607

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick and frame construction with 3,381 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning,

two fireplaces and a 3-car garage. The property has a 10,423 square foot site that backs to a golf course and is located in Vernon Hills, Libertyville Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,607. The subject property has an improvement assessment of \$142,197 or \$42.06 per square foot of living area and a land assessment of \$53,410. In support of its contention of the correct assessment the board of review submitted information on four equity comparables, each of which backs to the same golf course as the subject. The board of review noted that the appellants' comparables did not back to a golf course.

Conclusion of Law

The taxpayers 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). 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 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 assessment equity regarding the subject's improvement to be all of the comparables submitted by both parties. The Board finds the comparables were similar to the subject in most respects. The comparables had improvement assessments that ranged from \$33.98 to \$46.77 per square foot of living area. The subject's improvement assessment of \$42.06 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The Board further finds the best evidence of assessment equity regarding the subject's land to be the comparables submitted by the board of review based on their physical characteristic of backing to the same golf course as the subject. Each of these comparables had a land assessment of \$53,410, same as the subject. The Board gave little weight to the appellants' comparables regarding the land assessments based on their dissimilar physical characteristic of not backing a golf course when compared to the subject. The subject's land assessment of \$53,410 per square foot of living area is identical to the best land comparables in this record. Based on this record the Board further finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's assessment was inequitably assessed.

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.