



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

APPELLANT: Sarah Bates  
DOCKET NO.: 12-01247.001-R-1  
PARCEL NO.: 14-27-404-002

The parties of record before the Property Tax Appeal Board are Sarah Bates, 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:** \$44,626  
**IMPR.:** \$56,008  
**TOTAL:** \$100,634

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 2012 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 split-level single family dwelling of frame construction with 1,868 square feet of living area. The dwelling was originally constructed in 1944 with subsequent additions. Features of the home include a basement, central air conditioning and one fireplace. The property has a 64,818 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables were improved with one-story dwellings of wood siding or brick exterior construction that ranged in size from 1,284 to 1,958 square feet of living area. The comparables were built from 1950 to 1957. One comparable had a basement, each comparable had central air conditioning, two comparables had a fireplace and each comparable had a two-car garage. These properties had improvement assessments ranging from \$29.68 to \$32.82 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$58,001.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,914. The subject property has an improvement assessment of \$71,288 or \$38.16 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. The comparables included two tri-level homes and a one-story dwelling that ranged in size from 1,979 to 2,790 square feet of living area. The dwellings were constructed from 1962 to 1974. Each comparable had central air conditioning, one or two fireplaces and a garage ranging in size from 512 to 815 square feet. Their improvement assessments ranged from \$33.79 to \$41.42 per square foot of living area.

The board of review submitted a copy of the subject's property record card which described the subject dwelling as being an old turkey slaughter house that was converted to a single family dwelling (SFD). The property record card also stated there is a lot of deferred maintenance, there were multiple additions and different story heights. The home was further described on the property record card as having an odd layout. The board of review notes on appeal further indicated that for the 2012 tax year an equalization factor of .9796 was applied in Ela Township.

In rebuttal the appellant asserted the board of review is seeking to increase the subject's assessment by 12% from a stipulated settlement for the 2011 tax year before the Property Tax Appeal Board of \$102,730.<sup>1</sup> She further asserted that the

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<sup>1</sup> The Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the prior tax year under Docket No. 11-04532.001-R-1. In that appeal the Property Tax Appeal Board

board of review comparables had decreases in their assessments from 2011 to 2012 of 5%, 7% and 16%, respectively. She also asserted the board of review comparables have large 2-car garages while the subject has no garage and the comparables are from 18 to 30 years younger than the subject dwelling.

### Conclusion of Law

The taxpayer contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds the best evidence of assessment equity to be appellant's comparables which were more similar to the subject in age. These comparables had improvement assessments that ranged from \$29.68 to \$32.82 per square foot of living area. The subject's improvement assessment of \$38.16 per square foot of living area falls above the range established by the best comparables in this record.

Second, the Board finds that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the assessment as established by the Property Tax Appeal Board in its decision for the prior tax year (2011) should be carried forward to the 2012 tax year.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently

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issued a decision on January 24, 2014 reduction the subject's assessment to \$102,730 based on an agreement of the parties.

sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board takes notice that issued a decision reducing the subject's assessment for the 2011 tax year to \$102,730. The record further indicates that the subject property is an owner occupied dwelling. The Board also takes notice that tax year 2011 and tax year 2012 are within the same general assessment period for Lake County. (See 35 ILCS 200/9-215). The record further indicates that for tax year 2012 an equalization factor of .9796 was applied in Ela Township. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that decision of the Property Tax Appeal Board for the 2011 tax year was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the Ela Township equalization factor for 2012 of .9796.

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. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy 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: August 22, 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.