



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

APPELLANT: Casa Stuckey  
DOCKET NO.: 12-01402.001-R-1  
PARCEL NO.: 04-18-104-008

The parties of record before the Property Tax Appeal Board are Casa Stuckey, 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:** \$7,625  
**IMPR.:** \$48,903  
**TOTAL:** \$56,528

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 is improved with a two-story dwelling of frame construction with 3,200 square feet of living area. The dwelling was constructed in 2006. Features of the property include a full unfinished basement, central air conditioning, one fireplace and a two-car integral garage with 590 square feet of building area. The property has a 9,610 square foot site and is located in Zion, Zion Township, Lake County.

The appellant marked assessment equity and comparable sales as the bases of the appeal. In support of the assessment equity argument the appellant submitted information on three comparables. The comparables were improved with two-story dwellings each with 3,200 square feet of living area. The dwellings were constructed in 2005 and 2006. The comparables were located in the same assessment neighborhood as the subject property and had similar features as the subject dwelling with the exception comparable #2 had no fireplace. The appellant indicated these properties had improvement assessments ranging from \$19,039 to \$48,864 or from \$5.95 to \$15.27 per square foot of living area. Based on these comparables the appellant requested the subject's improvement assessment be reduced to \$37,919, rounded.

The appellant submitted no comparable sales in support of the overvaluation argument.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,528. The subject property has an improvement assessment of \$48,903 or \$15.28 per square foot of living area. The subject's total assessment reflects a market value of \$172,763 or \$53.99 per square foot of living area, including land, using the 2012 three year average median level of assessments for Lake County of 32.72%.

In support of its contention of the correct assessment the board of review submitted information on 10 comparables improved with two-story dwellings of frame construction that each had 3,200 square feet of above grade living area.<sup>1</sup> The dwellings were constructed in 2005 and 2006 and had the same assessment neighborhood code as the subject property. Board of review comparable #5 was the same property as appellant's comparable #2.<sup>2</sup> The comparables had similar features as the subject property with the exception comparables #2 and #8 had no central air conditioning and comparables #1, #2, #5 and #6 had no fireplaces. These comparables had improvement assessments

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<sup>1</sup> The Property Tax Appeal Board identifies the comparables attached to the letter prepared by John Y. Paslawsky as board of review comparables #7 through #11. Board of review comparables #4 and #10 are the same property.

<sup>2</sup> The board of review provided the property record card for this comparable disclosing an improvement assessment of \$55,395, which is greater than what the appellant reported as the improvement assessment. Based on the property record card provided by the board of review, the Property Tax Appeal Board finds this comparable had an improvement assessment of \$55,395 or \$17.31 per square foot of living area.

ranging from \$47,512 to \$57,692 or from \$14.85 to \$18.03 per square foot of living area.

Board of review comparables #2 and #3 sold in February 2012 and June 2012 for prices of \$175,000 and \$165,151 or \$54.69 and \$51.61 per square foot of living area, including land, respectively.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### Conclusion of Law

The taxpayer contends in part 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the record contains information on twelve comparables submitted by the parties that were similar to the subject in location, age, style and features. The Board gives less weight to appellant's comparable #3 with an improvement assessment of \$5.95 per square foot of living area, which appears to be an outlier in comparison to the remaining comparables that had improvement assessments ranging from \$14.85 to \$18.03 per square foot of living area. The subject's improvement assessment of \$15.28 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 appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant also marked comparable sales as an alternative basis of the appeal but submitted no sales to support this argument. Two of the board of review comparables sold in February 2012 and June 2012 for prices of \$175,000 and \$165,151 or \$54.69 and \$51.61 per square foot of living area, including land, respectively. The subject's total assessment reflects a

Docket No: 12-01402.001-R-1

market value of \$172,763 or \$53.99 per square foot of living area, including land, which is within the range and supported by the two sales provided by the board of review.

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.



Chairman



Member



Member



Member



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: October 24, 2014



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.