



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

APPELLANT: Terence & Sarilyn Carter
DOCKET NO.: 12-01732.001-R-1
PARCEL NO.: 11-29-201-075

The parties of record before the Property Tax Appeal Board are Terence & Sarilyn Carter, the appellants; 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: \$56,632
IMPR.: \$144,968
TOTAL: \$201,600

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 two-story dwelling of brick construction with 3,684 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full 2,525 square foot unfinished basement, central air conditioning, a fireplace, an 841 square foot deck, a 45 square foot open porch and a 547 square foot attached garage. The

property has a 9,733 square foot site and is located in Beaver Creek Subdivision, Vernon Hills, Libertyville Township, Lake County.

The appellant contends land and building assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located on the same street as the subject property. The comparables are improved with two-story dwellings of brick construction and were built in 2003 and 2004. Features of the homes include full unfinished basements ranging from 1,757 to 2,429 square feet, central air conditioning, one fireplace, open porches ranging from 32 to 115 square feet and attached garages ranging from 550 to 708 square feet of building area. The dwellings range from 3,551 to 3,717 square feet of living area and have improvement assessments that range from \$141,491 to \$156,072 or from \$38.57 to \$42.96 per square foot.

The comparables submitted by the appellant are reported to have lots that range in size from 10,048 to 11,268 square feet of land area. The comparables have land assessments of \$56,632 or \$49,246. The subject property has a land assessment of \$56,632. The appellant did not provide any further analysis with regard to land assessments. Based on this evidence, the appellant requested a reduction in the subject's land and improvements assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$216,227. The subject property has an improvement assessment of \$159,959 or \$43.32 per square foot of living area and a land assessment of \$56,632 or \$5.82 per square foot of land area. The board of review submitted a letter addressing various aspects of the appeal including the land equity issue. The letter states: For the tax year 2012, the standard lot in Beaver Creek was valued at an assessment of \$49,246 on a per lot basis. The subject property which back to a golf course and pond was valued with an additional 15% premium or \$56,632 for the tax year 2012. Board of review comparables #1 and #2 were assessed with a 5% premium or \$51,708 instead of the 15% premium for backing to the golf course but also due to its close proximity to Gregg's Parkway, which is a major thoroughfare in the subdivision.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same subdivision, with one comparable on the same

street, as the subject property. The comparables are improved with two-story dwellings of brick or brick and wood exterior construction and were built from 2001 to 2003. Features of the homes include full unfinished basements ranging from 1,924 to 2,398 square feet, central air conditioning, one to three fireplaces, open porches ranging from 45 to 81 square feet and attached garages ranging from 572 to 641 square feet of building area. The dwellings range from 3,357 to 3,530 square feet of living area and have improvement assessments that range from \$151,289 to \$153,535 or from \$42.86 to \$45.72 per square foot.

The comparables submitted by the board of review are reported to have lots that range in size from 11,361 to 14,391 square feet of land area. The comparables have land assessments of \$51,708 or \$49,246.

Conclusion of Law

The taxpayer contends land and building 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 meet this burden of proof and a reduction in the subject's building assessment is warranted. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's land assessment is not warranted.

The Board finds the best evidence of improvement assessment equity to be appellant's comparables #1 through #4 and board of review comparable #3. These comparables are located on the same street and have varying degrees of similarity when compared to the subject property. These comparables had improvement assessments that ranged from \$141,491 to \$156,072 or from \$38.59 to \$42.96 per square foot of living area. The subject's improvement assessment of \$159,959 or \$43.32 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing

evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The parties submitted seven land equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #4 and the board of review comparables #1 through #3. These comparables are not premium lots, those located on the golf course and pond, as the subject. The Board finds the remaining two comparables are premium lots, the same as the subject. These two comparables have land assessments of \$56,632, identical to the subject. The Board finds the evidence indicates land in the subject's subdivision is assessed on a site basis, based on location. The site method of valuation is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2nd ed. 1996. After reviewing the evidence, the Board finds land from the subject's neighborhood was uniformly assessed on a site basis. The Board finds the appellant offered no market evidence to suggest the site method of valuation was not reasonable or appropriate in this appeal.

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.