



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

APPELLANT: Mike Tanner
DOCKET NO.: 12-02390.001-R-1
PARCEL NO.: 04-16-418-018

The parties of record before the Property Tax Appeal Board are Mike Tanner, 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: \$4,537
IMPR.: \$47,006
TOTAL: \$51,543

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 one-story dwelling of wood-siding exterior construction with 1,664 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full unfinished basement, central air conditioning and an attached two-car garage with 484 square feet of building area. The property has a 16,473 square foot site and is located in Zion, Zion 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 improved with two one-story dwellings and one two-story dwelling described as ranging in size from 1,050 to 2,188 square feet of living area.¹ Each comparable was of brick exterior construction and were built from 1960 to 1968. Two comparables had central air conditioning, two comparables had one or two fireplaces and each comparable had garage ranging in size from 572 to 672 square feet of building area. The appellant indicated the comparables were located from .02 to .10 of a mile from the subject. The comparables had improvement assessments that ranged from \$24,761 to \$57,445. The appellant calculated the improvement assessments as ranging from \$23.08 to \$26.25 per square foot of living area.

The appellant explained that the subject has cedar siding and each comparable has brick exterior construction. He also acknowledged the comparables were older than the subject dwelling but stated his house was 23 years old with a roof than needs to be replaced soon, the interior walls have cracks and the kitchen floor needs replaced. The appellant requested the subject's improvement assessment be reduced to \$23.08 per square foot of living area or \$38,405.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,543. The subject property has an improvement assessment of \$47,006 or \$28.25 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 improved with one-story dwellings that ranged in size from 1,454 to 1,620 square feet of living area. The dwellings were built from 1989 to 1993 and had aluminum, wood or vinyl siding exterior construction. Each comparable had an unfinished basement, two comparables had central air conditioning, one comparable had a fireplace and each comparable had an attached garage ranging in size from 528 to 561 square feet. One comparable also had an additional detached garage with 728 square feet. The board of review indicated the comparables were located from .27 to 1.45 miles from the subject property. The comparables had improvement assessments that ranged from \$43,279 to \$51,310 or

¹ The photograph of appellant's comparable #3 depicts a 1.5-story dwelling. It appears that appellant's comparable #3 had 1,050 square feet of ground floor living area and 1,575 square feet of total living area when including the second floor.

from \$28.10 to \$32.09 per square foot of living area. The board of review requested confirmation of the subject's assessment.

In rebuttal the appellant asserted the board of review had selected comparables located up to 1.5 miles from the subject property while his comparables were located on his block.

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 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 to be comparables submitted by the board of review. These comparables were most similar to the subject in age, style, size and construction. These comparables had improvement assessments that ranged from \$28.10 to \$32.09 per square foot of living area. The subject's improvement assessment of \$28.25 per square foot of living area falls within the range established by the best comparables in this record. The Board gave less weight to the appellant's comparables based on age, size and/or style. 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.

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.

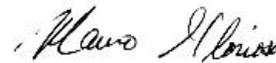
Chairman



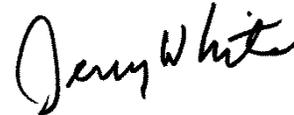
Member



Member



Member



Acting 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: June 26, 2015



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.