



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

APPELLANT: Thomas Dalton  
DOCKET NO.: 12-02669.001-R-1  
PARCEL NO.: 15-20-101-001

The parties of record before the Property Tax Appeal Board are Thomas Dalton, the appellant, by attorney Scott J. Linn of the Law Office of Scott J. Linn in Deerfield; 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:** \$52,360  
**IMPR.:** \$101,159  
**TOTAL:** \$153,519

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 2,833 square feet of living area. The dwelling was constructed in 1984. Features of the home include a partially finished basement, central air conditioning, two fireplaces and a 1,012 square foot attached garage. The property has a 51,401 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant appeared, through counsel, before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales described as one and one-half story or two-story dwellings of frame or brick exterior

construction that ranged in size from 2,813 to 3,146 square feet of living area. The dwellings were constructed in 1985 or 1988. The comparables have the same neighborhood code as the subject property. Features of the comparables include basements, two of which have finished area, central air conditioning, two fireplaces and attached garages ranging in size from 528 to 851 square feet of building area. The comparables have sites ranging in size from 43,124 to 71,003 square feet of land area. The comparables sold from July 2011 to July 2012 for prices ranging from \$411,000 to \$455,000 or from \$131.69 to \$161.75 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$132,193.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$153,519 was disclosed. The subject's assessment reflects a market value of \$469,190 or \$165.62 per square foot of living area, including land, when applying the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue. The board of review presented information on three comparable sales. The board of review's comparable #2 is the same property as the appellant's comparable #1. The board of review's comparables were improved with two-story dwellings of wood exterior construction that range in size from 2,610 to 2,972 square feet of living area. The dwellings were constructed in 1985 or 1986. Each has the same neighborhood code as the subject property. Features of the comparables include basements, two of which have finished area, central air conditioning, one or two fireplaces and attached garages ranging in size from 630 to 748 square feet of building area. The comparables have site sizes of 43,124 or 43,560 square feet of land area. The comparables sold from February 2011 to July 2012 for prices ranging from \$450,000 to \$495,000 or from \$161.75 to \$172.41 per square foot of living area, including land.

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

After hearing testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). 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 appellant's comparables #1, which is the same property as the board of review's comparable #2 and the board of review comparables #1 and #3 are most similar to the subject in location, size, style, exterior construction, features, age and land area. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold for prices ranging from \$450,000 to \$495,000 or from \$161.75 to \$172.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$165.62 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave less weight to the appellant's comparable #2 due to its dissimilar one and one-half story design and brick exterior construction when compared to the subject. The Board gave less weight to the appellant's comparable #3 due to its significantly larger lot size when compared to the subject. Additionally, the Board finds the subject's larger garage lends further support to the subject's assessment in relation to the comparables in this record. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued 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



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.