



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

APPELLANT: William Marlatt
DOCKET NO.: 12-03047.001-R-1
PARCEL NO.: 16-10-408-061

The parties of record before the Property Tax Appeal Board are William Marlatt, the appellant, by attorney William C. Marlatt of Lake Forest, 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: \$7,458
IMPR.: \$76,439
TOTAL: \$83,897

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) contesting 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 residential condominium unit of brick construction with 1,136 square feet of living area. The unit was constructed in 1885. Features of the home include a basement finished with a recreation room, central air conditioning and one fireplace. The property is located in Highland Park, Moraine Township, Lake County.

The appellant marked on the appeal form assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables described as one-story units that ranged in size from 1,500 to 2,400 square feet of living area. The comparables, like the subject, were constructed in 1885 and each was described as having an effective age of 1995. Three comparables had basements that were partially finished and each comparable had central air conditioning. These properties had improvement assessments that ranged from \$74,837 to \$133,919 or from \$49.89 to \$55.80 per square foot of living area. The record also indicated that appellant's comparables #1 and #3 sold in June 2010 and April 2011 for prices of \$300,000 and \$450,000 or for \$181.27 and \$187.50 per square foot of living area, including land, respectively. The appellant requested the subject's improvement assessment be reduced to \$61,867.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,897. The subject's assessment reflects a market value of \$256,409 or \$225.71 per square foot of above grade living area, including land, when using the 2012 three year average median level of assessments for Lake County of 32.72% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$76,439 or \$67.29 per square foot of living area.

In rebuttal, Martin P. Paulson, Clerk of the Lake County Board of Review, submitted a written statement asserting that the appellant submitted three comparables that were improved with 1.5-story units all larger than the subject unit. The board of review provided no documentary evidence that supported the dwelling style for each of the appellant's comparables.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story condominium units that ranged in size from 1,136 to 1,372 square feet of living area. The comparables were similar to the subject in age and features. Each comparable had an improvement assessment of \$67.29 per square foot of living area.

The board of review also submitted three comparable sales with comparable sale #3 being the same property as appellant's sale #1, which was described as a one-story unit. The three comparables sold from June 2010 to July 2013 for prices ranging

from \$300,000 to \$375,000 or from \$181.27 to \$249.13 per square foot of living area, including land.

The board of review requested confirmation of the assessment.

Conclusion of Law

The appellant marked 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 board of review comparables, which were most similar to the subject in size. These comparables each had an improvement assessment of \$67.29 per square foot of living area. The subject's improvement assessment of \$67.29 per square foot of living area is equivalent to the best comparables in this record on a square foot basis. 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 on this basis.

Additionally, although the appellant did not specifically make an overvaluation argument, the Board finds the sales in the record support the market value reflected by the subject's assessment.

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

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

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: July 24, 2015

[Signature]

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.