



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

APPELLANT: Thomas Gola  
DOCKET NO.: 12-02700.001-R-1  
PARCEL NO.: 06-18-112-012

The parties of record before the Property Tax Appeal Board are Thomas Gola, 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:** \$5,331  
**IMPR.:** \$24,978  
**TOTAL:** \$30,309

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 frame construction with 1,875 square feet of above-grade living area. The dwelling was constructed in 1928 with a crawl-space

foundation.<sup>1</sup> The property has a 15,000 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning both the subject land and improvement assessments.<sup>2</sup> In support of these inequity arguments, the appellant submitted information on three equity comparables located from .20 to .51 of a mile from the subject property. The comparable parcels range in size from 6,000 to 15,363 square feet of land area and have land assessments ranging from \$3,428 to \$5,387 or from \$0.35 to \$0.56 per square foot of land area. The subject has a land assessment of \$5,331 or \$0.36 per square foot of land area.

The comparables are improved with two-story frame dwellings that were built between 1920 and 1933. The homes range in size from 1,616 to 1,710 square feet of living area. Two comparables have basements and two of the comparables have central air conditioning and a fireplace. One comparable also has a garage. These properties have improvement assessments ranging from \$14,479 to \$24,980 or from \$8.70 to \$14.65 per square foot of living area.

Based on this evidence, the appellant requested a land assessment of \$3,351 or \$0.22 per square foot of land area and an improvement assessment of \$23,676 or \$12.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,309. The subject property has a land assessment of \$5,331 or \$0.36 per square foot of land area and an improvement assessment of \$24,978 or \$13.32 per square foot of living area.

The board of review submitted a memorandum from Martin P. Paulson, Clerk of the Lake County Board of Review, along with a grid analysis of four equity comparables and applicable property record cards. Paulson asserted that as to the land inequity argument, the subject parcel was substantially larger than two

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<sup>1</sup> In Section III of the appeal petition, the appellant reported that the dwelling has central air conditioning. The board of review submitted a copy of the subject's property record card which does not include this feature as an assessed item.

<sup>2</sup> The appellant also marked "comparable sales" in Section 2d of the appeal petition, but provided only one suggested comparable sale. The rules of the Property Tax Appeal Board require the submission of "not fewer than three recent sales" to support a market value claim. (86 Ill.Admin.Code §1910.65(c)(4)).

of the appellant's comparable parcels and the subject's land assessment is at the low end of the range on a square foot basis. As to the appellant's improvement inequity argument, Paulson noted that the subject's per-square-foot improvement assessment was lower than two of the appellant's comparables.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located on the same street as the subject property. The comparables have parcels ranging in size from 15,000 to 16,320 square feet of land area and have land assessments ranging from \$5,331 to \$7,780 or from \$0.34 to \$0.51 per square foot of land area. The comparables are improved with 1.5-story or 2-story frame dwellings that were built between 1913 and 1948. The homes range in size from 1,605 to 2,112 square feet of living area. Three comparables have central air conditioning and two have a fireplace. One of the comparables also has a 528 square foot garage. The improvement assessments range from \$22,414 to \$34,251 or from \$13.97 to \$19.03 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's land and improvement assessments.

#### **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 land and improvement assessments is not warranted.

As to the land inequity argument, the Board finds the best evidence of assessment equity to be appellant's comparable #1 along with the board of review's comparables. These five comparables consist of parcels ranging in size from 15,000 to 16,320 square feet of land area with land assessments ranging from \$0.34 to \$0.51 per square foot of land area. The subject has a land assessment of \$0.36 per square foot of land area

which falls at the low end of the range of the best comparables in this record. The Board gave reduced weight to appellant's comparables #2 and #3 as to the land inequity argument because these parcels were each less than half the size of the subject parcel.

As to the improvement inequity argument, the parties presented a total of seven equity comparables. The Board has given reduced weight to board of review comparables #1 and #2 as these were 1.5-story dwellings which differ from the subject's two-story design. The Board finds the best evidence to be the remaining five comparables presented by both parties. These comparables range in dwelling size from 1,605 to 1,800 square feet of living area and have improvement assessments that range from \$8.70 to \$19.03 per square foot of living area. The subject's improvement assessment of \$13.32 per square foot of living area falls within the range established by the best comparables in this record presented by both parties.

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.

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Chairman

*Klaus Albino*

\_\_\_\_\_  
Member

*[Signature]*

\_\_\_\_\_  
Member

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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]*

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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.