



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

APPELLANT: Millie & Timothy Cason  
DOCKET NO.: 12-02914.001-R-1  
PARCEL NO.: 15-13-303-022

The parties of record before the Property Tax Appeal Board are Millie & Timothy Cason, the appellants, 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:** \$74,286  
**IMPR.:** \$136,552  
**TOTAL:** \$210,838

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2,928 square feet of living area. The dwelling was constructed in 1979. Features of the home include a full finished basement, central air conditioning, a fireplace and an attached 542 square foot garage. The property has a

24,352 square foot site and is located in Lake Forest, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .51 of a mile of the subject property along with three color photographs described as depicting cracks in the concrete foundation. Based on this evidence, the appellants requested a total assessment of \$190,838 which would reflect a market value of approximately \$572,514 or \$195.53 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,838. The subject's assessment reflects a market value of \$644,370 or \$220.07 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales, where board of review comparable #6 is the same property as appellants' comparable #4. Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The appellants contend 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. 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2 as this property has a much larger 1,089 square foot garage as compared to the subject's 542 square foot garage. In addition, the Board has given reduced weight to appellants' comparables #3 and #4 along with board of review

comparable #6 as these properties have unfinished basements as compared to the subject's 1,091 square feet of finished basement area.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #2 along with board of review comparable sales #1, #3, #4 and #5. These six most similar comparables sold between February 2011 and June 2012 for prices ranging from \$530,000 to \$715,000 or from \$162.88 to \$234.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$644,370 or \$220.07 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall and on a per-square-foot basis.

In addition, while the Property Tax Appeal Board accepts the inference made by the appellants with the submission of photographs depicting cracks in the foundation that these defects in the dwelling may affect its value, the Board also finds that the appellants provided no substantive market value evidence of what affect those defects have on the value of the subject property. In summary, there was no objective market data presented to demonstrate the subject's estimated market value based on its assessment was excessive considering the cracked foundation.

In conclusion, based on the foregoing evidence the Board finds 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.