



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

APPELLANT: Megan Geelhoed & Ross Brent
DOCKET NO.: 12-02977.001-R-1
PARCEL NO.: 16-14-401-025

The parties of record before the Property Tax Appeal Board are Megan Geelhoed & Ross Brent, the appellants; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$365,363
IMPR.: \$135,481
TOTAL: \$500,844

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 one-story dwelling of brick construction with 2,221 square feet of living area. The dwelling was constructed in 1955. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces and a 528 square foot two-car garage. The property contains a lakefront site that consists of 42,538 square feet and is located in Highland Park, Moraine Township, Lake County.

The appellants appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal.¹ The appellants did not challenge the subject's land assessment. In support of this argument the appellants submitted information on three equity comparables located from .16 to 3.36 miles to the subject property. The comparables are improved with one,

¹ The appellants' appeal form marked comparable sales as the basis of the appeal. The appellants submitted no sales information as evidence. However, the Board will address the assessment inequity claim detailed in the appellants' evidence.

two-story and two, one-story single family dwellings of brick, stone or stucco exterior construction and were built from 1937 to 1953. Other features include partial basements, with one comparable having finished area, one to five fireplaces, and garages ranging in size from 497 to 600 square feet of building area. Two comparables have central air conditioning. One comparable has an in-ground swimming pool. The dwellings range in size from 2,375 to 3,178 square feet of living area and have improvement assessments ranging from \$125,705 to \$167,533 or from \$50.68 to \$52.93 per square foot of living area.

Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$121,275 or \$54.60 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 \$500,844. The subject property has an improvement assessment of \$135,481 or \$61.00 per square foot of living area. Representing the board of review was John Paslawsky.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located from 1.91 to 3.73 miles to the subject property. The comparables are improved with one-story single family dwellings of brick, stone or brick and frame exterior construction built from 1954 to 1960. The comparables have basements that range in size from 753 to 3,699 square feet, with two comparables having finished area.² Other features include central air conditioning, one or four fireplaces and garages ranging in size from 462 to 784 square feet of building area. The dwellings range in size from 2,828 to 3,232 square feet of living area and have improvement assessments ranging from \$168,788 to \$275,273 or from \$56.00 to \$85.17 per square foot of living area.

The board of review requested that the assessment be confirmed.

In written rebuttal, the appellants' addressed the board of review's comparables being superior in quality grade when compared to the subject.

Conclusion of Law

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

The parties submitted six equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparable #2 due to its two-story design when compared to the subject's one-story design. The Board finds the best evidence of assessment equity to be

² Comparable #3 has a full basement which also includes the area under the attached garage.

appellants' comparables #1 and #3 along with the board of review comparables. These comparables had improvement assessments that ranged from \$52.72 to \$85.17 per square foot of living area. The subject's improvement assessment of \$61.00 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants 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.

The appellants' argument was unequal treatment in the assessment process or a lack of uniformity in the subject's assessment. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

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: _____

CERTIFICATION

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 24, 2016



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.