



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

APPELLANT: Chris & Geraldine Campbell  
DOCKET NO.: 13-00560.001-R-1  
PARCEL NO.: 14-26-402-004

The parties of record before the Property Tax Appeal Board are Chris & Geraldine Campbell, the appellants, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$71,498  
**IMPR:** \$101,389  
**TOTAL:** \$172,887

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 frame construction with 3,745 square feet of living area. The dwelling was constructed in 1957 with an effective age of 1976. Features of the home include a partial unfinished basement,

central air conditioning, two fireplaces, an 864 square foot garage and a 384 square foot in-ground pool. The property has an 85,939 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located within 1.6-miles of the subject property. The comparable dwellings were built between 1966 and 1969. The homes range in size from 3,508 to 4,267 square feet of living area. Each comparable has a full or partial unfinished basement, one or two fireplaces and a garage of either 560 or 576 square feet of building area. Two of the comparables have central air conditioning and one comparable has a 196 square foot shed. These properties have improvement assessments ranging from \$94,485 to \$117,427 or from \$26.77 to \$27.52 per square foot of living area.

Based on this evidence, the appellants requested an improvement assessment of \$101,389 or \$27.07 which the appellants contend is the average per-square-foot improvement assessment of the appellants' comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$197,054. The subject property has an improvement assessment of \$125,556 or \$33.53 per square foot of living area.

In rebuttal, the board of review submitted a letter from Martin P. Paulson, Clerk of the Lake County Board of Review, asserting that the appellants' comparables have older effective ages than the subject. In addition, the subject has both a gazebo and an in-ground pool which are not features of any of the appellants' comparables.

In support of its contention of the correct assessment the board of review submitted information from the Ela Township Assessor on six equity comparables located within 2.44-miles of the subject property. The comparable dwellings were built between 1958 and 1989 with the oldest dwelling having an effective age of 1977. The dwellings range in size from 2,944 to 4,186 square feet of living area. Each comparable has a full or partial unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 610 to 1,026 square feet of building area. Although the board of review contended that none of these comparables have a gazebo or a pool, the underlying property record cards reveal that board of review

comparables #2, #3, #5 and #6 each have a pool ranging in size from 527 to 800 square feet. The comparables have improvement assessments ranging from \$105,886 to \$174,527 or from \$26.62 to \$51.71 per square foot of living area.

Also as part of the response, the board of review noted that one of the appellants' comparables had recently sold as an estate sale; therefore, the board of review also submitted data on three recent sales of comparable properties. In light of the appellants' lack of assessment uniformity argument, the Property Tax Appeal Board will not further address this market value evidence which is not responsive to the appellants' appeal.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review's comparables #4 through #6 as each of these homes is substantially newer in date of construction than the subject dwelling which was constructed in 1957.

The Board finds the best evidence of assessment equity to be the appellants' comparables along with board of review comparables #1 through #3. These six comparables range in size from 3,175 to 4,267 square feet of living area. Each comparable has a full or partial unfinished basement and five of these comparables have central air conditioning. Additionally, board of review comparables #2 and #3 have 527 and 761 square foot pools as compared to the subject's 384 square foot pool. These six comparables had improvement assessments that ranged from \$94,485

to \$117,427 or from \$26.62 to \$33.35 per square foot of living area. The subject's improvement assessment of \$125,556 or \$33.53 per square foot of living area falls above the range established by the best comparables in this record. The Board finds that board of review comparable #3 is the most similar to the subject dwelling with a similar effective age of 1977, a similar small partial basement, central air conditioning, two fireplaces and an in-ground pool. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellants' request is warranted.

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.

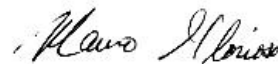
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Chairman



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Member



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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: September 18, 2015



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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.