FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Anne Gilna
DOCKET NO.: 13-01296.001-R-1
PARCEL NO.: 15-24-103-002

The parties of record before the Property Tax Appeal Board are Anne Gilna, 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:	$ 63,914
IMPR.:	$ 75,700
TOTAL:	$ 139,614

Subject only to the State multiplier as applicable.

ANALYSIS

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 2013 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 masonry construction with 2,408 square feet of living area. The dwelling was constructed in 1969. Features of the home include a full basement, central air conditioning, a fireplace and a 506 square foot garage. The property is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that had improvement assessments ranging from $26.79 to $28.63 per square foot of living area and land assessments.[1] These same comparables had land assessments of either $3.02 or $3.36, respectively, per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $139,614. The subject property has an improvement assessment of $75,700 or $31.44 per square foot of living area and a land assessment of $63,914 or $3.19 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The comparables had improvement assessments ranging from $36.99 to $38.69 per square foot of living area. These same comparable had land assessments ranging from $3.02 to 3.36 per square foot of land area.

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 assessment is not warranted.

The Board finds the best evidence of assessment equity to be both parties' comparables which had varying degrees of similarity to the subject; therefore, they will be given equal weight in the Board's analysis. The comparables had improvement assessments that ranged from $26.79 to $38.69 per square foot of living area. The subject's improvement assessment of $31.44 per

[1] The appellant marked comparable sales as the basis of the appeal, however the appellant submitted only one sale which occurred in 2006, which the Board finds is too remote in time to be considered for a 2013 appeal. The Board will, however, consider the appellant's equity evidence.

square foot of living area falls within the range established by the comparables in this record. The comparables also had land assessments ranging from $3.02 to $3.36 per square foot of land area. The subject land assessment of $3.19 falls within the established range. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement nor land assessment 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.

Chairman

Member

Member

Member

Acting Member

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: January 22, 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 <u>PETITION AND EVIDENCE</u> 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.