



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

APPELLANT: Patricia Gust
DOCKET NO.: 13-03119.001-R-1
PARCEL NO.: 07-12-413-010

The parties of record before the Property Tax Appeal Board are Patricia Gust, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$16,833
IMPR.: \$70,090
TOTAL: \$86,923

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 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 one-story single-family dwelling of frame construction with 1,788 square feet of living area. The dwelling was constructed in 2012. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 1,030 square foot garage. The property has a 35,872 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal challenging the improvement assessment; no dispute was raised regarding the land assessment. The appellant included a brief further articulating the dispute with the subject's improvement assessment along with additional comparable evidence.

In summary from the brief, the appellant contends that the subject's dwelling size was originally miscalculated by the assessing officials and determined to be 1,982 square feet of living area. With that dwelling size, the township assessor established an improvement assessment of \$77,947 or \$39.33 per square foot of living area. After the dwelling was re-measured and determined to contain 1,788 square feet of living area, the assessing officials altered the per-square-foot improvement assessment to \$43.54 resulting in a revised improvement assessment of \$77,852 or only \$95 less than previously for a difference of 194 square feet.

In addition, the appellant contends the subject has a gas insert fireplace that protrudes from the home, is smaller than other area fireplaces with foundations and cannot burn wood. The appellant provided photographs to depict the differences. The appellant contends the assessment of the fireplace amenity for the subject's fireplace of \$2,650, identical to all other area fireplaces according to the assessing officials, is excessive and should be reduced to \$272.

In support of these arguments, the appellant submitted information on three equity comparables located within .53 of a mile of the subject. The comparables consist of one-story frame dwellings that were built between 1997 and 2006. The homes range in size from 1,937 to 2,338 square feet of living area and feature full unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 484 to 746 square feet of building area. The comparables have improvement assessments ranging from \$71,428 to \$84,908 or from \$33.82 to \$36.88 per square foot of living area.

Based on this evidence and argument, the appellant requested an improvement assessment for the dwelling reflective of a lower per-square-foot assessment and a reduction in the subject's assessment for the fireplace for a total reduced improvement assessment of \$67,944 or \$38.00 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 \$94,685. The subject property has an improvement assessment of \$77,852 or \$43.54 per square foot of living area.

In response to the appeal, the board of review noted that the subject dwelling was newly constructed in 2012 and was the newest dwelling in the subdivision. In addition, the subject has a large garage.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .45 of a mile of the subject. The comparables consist of one-story frame or brick dwellings that were built between 1992 and 2007. The homes range in size from 1,344 to 2,186 square feet of living area and feature full basements, one of which has finished area. Each home has central air conditioning and a garage ranging in size from 528 to 1,464 square feet of building area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted that the board of review did not respond to the "increased rate" that was applied to the subject's smaller living area square footage of 1,788 nor did the board of review address the assessment of the fireplace.

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

The parties submitted a total of seven comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 along with board of review comparables #2 and #4 as each of these dwellings differ significantly in size when compared to the subject dwelling of 1,788 square feet.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1 and #3. These three comparables have varying degrees of similarity to the subject, each being older by up to 15 years, but the dwellings bracket the subject in size ranging from 1,762 to 1,937 square feet of living area. These three most similar comparables had improvement assessments that ranged from \$36.88 to \$39.22 per square foot of living area. The subject's improvement assessment of \$43.54 per square foot of living area falls above the range established by the best comparables in this record.

The appellant made an additional argument seeking a reduction to the subject's fireplace assessment. The Board finds that the appellant provided no substantive market value or other evidence to support the requested reduction in the assessment of the subject's fireplace.

Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

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: May 20, 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.