



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

APPELLANT: Dennis Melchiorre  
DOCKET NO.: 14-00318.001-R-1  
PARCEL NO.: 05-09-220-012

The parties of record before the Property Tax Appeal Board are Dennis Melchiorre, 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 **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:** \$24,756  
**IMPR.:** \$85,315  
**TOTAL:** \$110,071

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 2014 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 single-family dwelling of frame construction with 2,428 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full unfinished basement, central air conditioning, a fireplace and both an attached two-car garage of 672 square feet of building area and a detached garage of 480 square feet of building area. The property has a 7,845 square foot waterfront site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal and disputes both the land and improvement assessments of the subject property.<sup>1</sup> In support of this inequity argument, the

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<sup>1</sup> The appellant also marked "comparable sales" as a basis of the appeal in Section 2d of the Residential Appeal petition, but did not provide data on three recent comparable sales; two of the comparables the appellant presented last sold in 2005 and 2010, dates remote in time to the valuation date at issue of January 1, 2014, and thus unlikely to be indicative of the subject's market value as of the assessment date.

appellant submitted information on three comparables located within .06 of a mile of the subject. The comparable parcels range in size from 9,748 to 11,608 square feet of land area and are improved with a 1.5-story and two, two-story frame dwellings that were built between 1943 and 2007. The homes range in size from 2,056 to 2,939 square feet of living area. One of the comparables has a basement with finished area. Two of the comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 441 to 542 square feet of building area. The comparables have land assessments ranging from \$7,856 to \$31,141 or from \$0.71 to \$3.13 per square foot of land area and improvement assessments ranging from \$49,757 to \$53,054 or from \$18.05 to \$24.20 per square foot of living area.

Based on this evidence, the appellant requested a reduced land assessment of \$23,770 or \$3.03 per square foot of land area and a reduced improvement assessment of \$77,332 or \$31.85 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 \$110,071. The subject property has a land assessment of \$24,756 or \$3.16 per square foot of land area and an improvement assessment of \$85,315 or \$35.14 per square foot of living area.

In response to the appeal, the board of review submitted a letter from Martin P. Paulson, Clerk of the Board of Review who noted that two of the appellant's comparable dwellings lack basements and are not waterfront properties, like the subject. While appellant's one comparable is a waterfront home, this dwelling is much older than the subject and differs in dwelling size when compared to the subject.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables numbered 1 through 6 with two comparables identified as #1. The comparables were located within 1.42 miles of the subject. Paulson reported that each comparable is from the subject's waterfront neighborhood/locale with three that are located on the subject's street. The comparables consist of a one-story, two 1.5-story and four, two-story frame dwellings that were built between 1926 and 2006. The homes range in size from 1,848 to 2,659 square feet of living area. Four comparables have full or partial basements, two of which have finished areas. Each home has central air conditioning and five of the comparables have one or two fireplaces. The properties are each improved with a garage ranging in size from 300 to 621 square feet of building area. The comparable parcels range in size from 6,630 to 26,842 square feet of land area and have land assessments ranging from \$15,612 to \$73,480 or from \$1.61 to \$3.22 per square foot of land area. The comparables have improvement assessments ranging from \$54,962 to \$88,581 or from \$25.06 to \$47.93 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's land and improvement assessments.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal as to both the subject's land assessment and its improvement assessment. 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 for either the land assessment or the improvement assessment.

The parties submitted a total of ten comparable properties to support their respective positions before the Property Tax Appeal Board. As to the land inequity argument, the Board has given reduced weight to two of the appellant's comparables which have different neighborhood codes than the subject property. Likewise, the Board has given reduced weight to four of the board of review comparables that have different neighborhood codes from the subject property. The four comparables with the same neighborhood codes have land assessments ranging from \$3.03 to \$3.22 per square foot of land area. The subject's land assessment of \$3.16 per square foot of land area falls within the range established by the similar comparable parcels located in the subject's neighborhood code.

As to the improvement inequity argument, the Board has given reduced weight to the appellant's comparable dwelling that was built in 1943, making this dwelling much older than the subject that was built in 2009. Likewise, the Board has given reduced weight to both comparables #1 that were presented by the board of review and comparable #5 as these dwellings were built in 1935, 1926 and 1940, respectively, making these homes much older than the subject. The Board has also given reduced weight to board of review comparable #6 due to its dissimilar one-story design when compared to the subject. The Board finds the best evidence of assessment equity to be two of the appellant's comparables and board of review comparables #2, #3 and #4. These comparables had improvement assessments that ranged from \$23.56 to \$32.92 per square foot of living area. The subject's improvement assessment of \$35.14 per square foot of living area falls above the range established by the best comparables in this record, but appears to be justified when giving due consideration to the subject's basement foundation which is not a feature of board of review comparables #2 and #3 along with the fact that the subject is larger and has a second garage as compared to the most similar property, board of review comparable #4.

In conclusion, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvement were inequitably assessed and a reduction in the subject's land and improvement assessments are 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

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:

August 19, 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.