



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

APPELLANT: Carol Brennan  
DOCKET NO.: 14-00373.001-R-1  
PARCEL NO.: 15-29-316-004

The parties of record before the Property Tax Appeal Board are Carol Brennan, 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:** \$29,536  
**IMPR.:** \$37,840  
**TOTAL:** \$67,376

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 one-story frame dwelling that has 1,176 square feet of living area. The dwelling was constructed in 1971. Features include central air conditioning and a 364 square foot garage. The subject property is located in Vernon Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted four assessment comparables located in close proximity to the subject. The comparables are improved with one-story frame dwellings that are 45 years old. Features had varying degrees of similarity when compared to the subject. The dwellings contain from 1,176 to 1,636 square feet of living area and have improvement assessments ranging from \$18,019 to \$33,968 or from \$15.32 to \$28.88 per square foot of living area. The comparables have land assessments ranging from \$28,456 to \$28,550 or from \$2.69 to \$3.24 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,376. The subject property has an improvement assessment of \$37,840 or \$32.18 per square foot of living area. The subject has a land assessment of \$29,536 or \$2.79 per square foot of land area.

In support of the subject's assessment, the board of review submitted an equity analysis of eight assessment comparables located in close proximity to the subject. The comparables are improved with one-story frame dwellings that were built in 1971, like the subject. Features had varying degrees of similarity when compared to the subject. The dwellings contain 1,176 square feet of living area and have improvement assessments ranging from \$36,761 to \$46,408 or from \$31.26 to \$39.46 per square foot of living area. The comparables have land assessments ranging from \$22,121 to \$29,336 or from \$2.90 to \$3.24 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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). Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains 12 assessment comparables for the Board's consideration. The Board gave less weight to the comparables #1, #3 and #4 submitted by the appellant. The improvement assessment for comparable #1 is an outlier due to its considerably lower improvement assessment in relation to all other comparables in the record. Comparables #3 and #4 are dissimilar in dwelling size when compared to the subject. The Board finds the remaining nine comparables are most similar if not identical when compared to the subject in location, design, size, age and features. These comparables have improvement assessments ranging from \$33,968 to \$46,408 or from \$28.88 to \$39.46 per square foot of living area. The subject property has an improvement assessment of \$37,840 or \$32.18 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. Therefore, the Board finds no reduction in the subject's improvement assessment is warranted.

With respect to the subject land assessment, the record contained land assessment data for 12 assessment comparables that were generally similar when compared to the subject in location and land size. They have land assessments ranging from \$22,121 to \$29,336 or from \$2.69 to \$3.24 per square foot of land area. The subject has a land assessment of \$29,536 or \$2.79 per square foot of land area, which falls within the range established by the assessment comparables contained in the record on a per square foot basis. Therefore, the Board finds no reduction in the subject's land assessment 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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Member



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Member

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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: July 22, 2016



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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.