



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

APPELLANT: Margaret Bethke  
DOCKET NO.: 14-00429.001-R-1  
PARCEL NO.: 06-25-317-035

The parties of record before the Property Tax Appeal Board are Margaret Bethke, 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:** \$13,583  
**IMPR.:** \$64,487  
**TOTAL:** \$78,070

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 dwelling of frame construction with 2,384 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement with finished area, central air conditioning, a fireplace and an attached two-car garage of 441 square feet of building area. The property has a 10,357 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation challenging the subject's improvement assessment and consequent total market value. In support of these claims, the appellant submitted a grid analysis of six comparable sales, a grid analysis of six equity comparables and a brief.

The six equity comparables located within .37 of a mile from the subject and which were described as two-story frame dwellings that were built between 1991 and 1993. The dwellings

range in size from 2,226 to 2,442 square feet of living area. Features include basements, two of which have finished areas. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 420 to 483 square feet of building area. The comparables have improvement assessments ranging from \$50,830 to \$57,735 or from \$21.18 to \$25.06 per square foot of living area. The subject's improvement assessment is \$78,070 or \$27.05 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$55,801 or \$23.41 per square foot of living area.

In support of the overvaluation argument, the appellant submitted a grid analysis of six comparable sales located within .22 of a mile of the subject and which were described as two-story frame dwellings that were built between 1991 and 1994. The dwellings range in size from 2,208 to 2,384 square feet of living area. Features include basements, two of which have finished areas. Each comparable has central air conditioning, five comparables have a fireplace and each comparable has a garage ranging in size from 420 to 462 square feet of building area. The comparables sold between January 2012 and February 2014 for prices ranging from \$185,000 to \$278,000 or from \$81.71 to \$123.64 per square foot of living area, land include. Based on this evidence, the appellant requested a total assessment reduction to \$69,384 which would reflect a market value of approximately \$208,152 or \$87.31 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$78,070 was disclosed. The subject's assessment reflects an estimated market value of \$234,304 or \$98.28 per square foot of living area, land included, using the 2014 three-year median level of assessments for Lake County of 33.32%.

In response to the appellant's data, the board of review noted that appellant's comparable sale #2 was a short sale.

In support of the subject's assessment and market value, the board of review presented a grid analysis with descriptions and assessment information on eight equity comparables, four of which recently sold. The comparables consist of two-story frame dwellings that were built between 1992 and 1994. The dwellings range in size from 2,264 to 2,418 square feet of living area. Features include full or partial basements, three of which have finished area. Each home has central air conditioning, a fireplace and a garage ranging in size from 420 to 483 square feet of building area. These eight properties have improvement assessments ranging from \$51,650 to \$64,991 or from \$21.68 to \$28.71 per square foot of living area. Four of the comparables sold between March and June 2013 for prices ranging from \$234,756 to \$269,500 or from \$97.09 to \$119.04 per square foot of living area, including land.

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

### **Conclusion of Law**

The taxpayer contends assessment inequity as a basis of the appeal concerning the subject's 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 improvement assessment is not warranted on grounds of lack of assessment equity.

The parties submitted a total of 14 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each comparable that has an unfinished basement which is inferior to the subject's partially finished basement; these comparables consist of appellant's comparables #2, #3, #4 and #5 along with board of review comparables #2 and #3 that were in the sales grid and comparables #1 and #2 that were equity comparables.

The Board finds the best evidence of assessment equity are appellant's comparables #1 and #6, board of review sales comparables #1 and #4 and board of review equity comparable #4. These comparables have improvement assessments ranging from \$50,830 to \$64,991 or from \$21.18 to \$28.71 per square foot of living area. The subject has an improvement assessment of \$64,487 or \$27.43 per square foot of living area which falls within the range of the best comparables.

When an appeal is based on assessment inequity, the taxpayer has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The Court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The Court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.] Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the Court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d 1, at 21 (1989).

The appellant also contend the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of nine comparable sales for the Board's consideration where there is one common sale between the parties. Again, the Board has given less weight to the comparable sales of properties that have unfinished basements which is an inferior feature when compared to the subject's finished basement. Therefore, reduced weight has been given to appellant's sales #1 through #3 and sale #5 along with board of review comparable sales #2 and #3.

The Property Tax Appeal Board finds appellant's comparables #4 and #6 along with board of review comparable sales #1 and #4 were most similar to the subject in size, design, exterior construction, and/or age. There is one common sales among these properties. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between January 2012 and June 2013 for prices ranging from \$239,900 to \$273,000 or from \$105.96 to \$123.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$234,304 or \$98.28 per square foot of living area, including land which is below the range established by the most similar comparables both in terms of overall value and on a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellant failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no reduction 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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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.