



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

APPELLANT: Dan Kaiser
DOCKET NO.: 14-00456.001-R-1
PARCEL NO.: 15-05-208-091

The parties of record before the Property Tax Appeal Board are Dan Kaiser, 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: \$38,083
IMPR.: \$74,651
TOTAL: \$112,734

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 three-story townhome of brick exterior construction with 2,209 square feet of living area. The townhouse was constructed in 2010. Features of the townhome include central air conditioning and a 440 square foot garage. The property has a 2,300 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted a cover letter along with information on three equity comparables. In the letter, the appellant described that the subject townhome is a corner unit with a private entrance and bump out. The appellant selected three suggested comparables that are a similar model with private entrances, but do not have the bump out on the second and third floors resulting in a dwelling size difference of 28 square feet.

The comparable dwellings consist of three-story townhomes that are "less than 10 years old" and contain 2,181 square feet of living area with central air conditioning and a 440 square foot garage. The comparables have improvement assessments of \$40,729 or \$40,890 or of \$18.67 or \$18.75 per square foot of living area.

As part of the appeal, the appellant also reported that the subject property was most recently purchased in June 2014 for \$265,000, but provided no details concerning the purchase and did not base the appeal on "recent sale."¹ The subject's assessment reflects a market value of approximately \$338,235.

Based on this evidence, the appellant requested an improvement assessment for the subject of \$40,729 or \$18.44 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 \$112,734. The subject property has an improvement assessment of \$74,651 or \$33.79 per square foot of living area.

In response to the appellant's evidence, the board of review noted that the appellant's comparables were similar models to the subject, but each lacks the "2-story bay option" which is a feature of the subject. The board of review also noted these assessments were the lowest of this model type "due to prior year LCBOR reductions (plus equalization)."

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that are the same model as the subject and which have the "2-story bay option." The comparable dwellings consist of three-story townhomes that were built in 2006 or 2007 and contain 2,209 square feet of living area with central air conditioning and a 440 square foot garage. The comparables have improvement assessments ranging from \$73,592 to \$75,343 or from \$33.31 to \$34.11 per square foot of living 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). 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.

¹ The board of review submitted a copy of the subject's property record card which depicted the last transfer of ownership occurred in November 2010 with a sale price of \$372,990. Although the document has a print date of April 21, 2015, there is no indication of the June 2014 sale referenced by the appellant in the appeal petition.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which differ from the subject in dwelling size and "2-story bay option."

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables had improvement assessments that ranged from \$33.31 to \$34.11 per square foot of living area. The subject's improvement assessment of \$33.79 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement 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

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



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.