



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

APPELLANT: William & Leanne Moylan
DOCKET NO.: 14-00891.001-R-1
PARCEL NO.: 14-22-401-012

The parties of record before the Property Tax Appeal Board are William and Leanne Moylan, the appellants, by attorney Herbert Holzman of Tax Appeals Lake County in Lake Zurich; 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: \$45,745
IMPR.: \$158,557
TOTAL: \$204,302

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a two-story dwelling of brick construction with 3,712 square feet of living area. The dwelling was constructed in 1997. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 846 square feet of building area. The property has a 92,117 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on six equity comparables improved with two-story dwellings of brick or wood siding exterior construction that ranged in size from 3,768 to 4,226 square feet of living area. The dwellings were constructed from 1990 to 1998. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 690 to 864

square feet of building area. The comparables had improvement assessments that ranged from \$147,694 to \$158,779 or from \$37.57 to \$40.26 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$148,768.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$204,302. The subject property has an improvement assessment of \$158,557 or \$42.71 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of brick or brick and wood exterior construction that ranged in size from 3,412 to 3,938 square feet of living area. The dwellings were constructed from 1995 to 1999. Each comparable had an unfinished basement, central air conditioning, one or two fireplaces and a garage that ranged in size from 716 to 984 square feet of building area. These properties had improvement assessments that ranged from \$155,353 to \$168,472 or from \$42.17 to \$45.53 per square foot of living area.

The board of review requested confirmation of the assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on ten comparable properties to support their respective positions. The Board finds the best evidence of assessment equity to be appellants' comparables #3, #4 and #6 and the comparables submitted by the board of review. These comparables were similar to the subject in age, size, construction and features. These comparables had improvement assessments that ranged from \$38.97 to \$45.53 per square foot of living area. The subject's improvement assessment of \$42.71 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given appellants' comparables #1, #2 and #5 due to differences from the subject in age and/or size. Based on this record the Board finds the appellants 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



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.