



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

APPELLANT: Kory Ryan
DOCKET NO.: 14-01566.001-R-1
PARCEL NO.: 05-15-104-073

The parties of record before the Property Tax Appeal Board are Kory Ryan, the appellant, 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: \$37,319
IMPR.: \$48,965
TOTAL: \$86,284

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 1.25-story frame dwelling that has 1,204 square feet of living area. The dwelling was constructed in 2006. Features include central air conditioning, a fireplace and a 560 square foot attached garage. The subject property is located in Grant Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal.¹ In support of the inequity claim, the appellant submitted information on five assessment comparables located from .02 to .12 of a mile from the subject. The comparables consist of a 1-story, 1.25-story or 1.5-story dwellings of frame exterior

¹ The appellant's attorney market comparable sales as the basis of the appeal on the residential appeal petition filed with the Property Tax Appeal Board. However, no comparable sales were submitted. The appellant submitted assessment equity comparables, which was addressed by the board of review.

construction that were built from 1954 to 1971. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 861 to 1,687 square feet of living area and have improvement assessments ranging from \$20,766 to \$37,173 or from \$19.46 to \$33.33 per square foot of living 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 property of \$86,284. The subject property has an improvement assessment of \$48,965 or \$40.67 per square foot of living area. In support of the subject's assessment, the board of review submitted an equity analysis of four comparables located from .73 to .89 of a mile from the subject. The comparables consist of 1-story, 1.5-story or 2-story dwellings of frame exterior construction that were built from 1989 to 1994. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,261 to 1,678 square feet of living area and have improvement assessments ranging from \$58,181 to \$68,287 or from \$39.13 to \$46.14 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). 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 nine assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their considerably older age when compared to the subject. Additionally, comparable #3 is larger and comparable #4 is smaller in dwelling size when compared to the subject. The Board gave less weight to comparables #3 and #4 submitted by the board of review due their dissimilar two-story design and larger dwelling size when compared to the subject. The Board finds comparables #1 and #2 submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments of \$58,181 and \$61,453 or \$46.14 and \$39.34 per square foot of living area, respectively. The subject property has an improvement assessment of \$48,965 or \$40.67 per square foot of living area, which is supported by the most similar assessment comparables contained in the record. Therefore, no reduction in the subject's improvement 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.



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:

October 21, 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.