



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

APPELLANT: Miriam Neff  
DOCKET NO.: 15-01809.001-R-1  
PARCEL NO.: 14-26-301-019

The parties of record before the Property Tax Appeal Board are Miriam Neff, 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 **A Reduction** 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:** \$41,035  
**IMPR.:** \$158,065  
**TOTAL:** \$199,100

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 2015 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 one-story dwelling of brick construction with 3,568 square feet of living area. The dwelling was constructed in 1974. Features of the home include a partial basement, central air conditioning, three fireplaces and 986 square feet of attached garage building area. The property has a 55,603 square foot site and is located in Kildeer, Elmhurst Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story dwellings of brick construction that ranged in size from 2,834 to 3,457 square feet of living area. The dwellings were constructed from 1966 to 1972. Each home has a basement, central air conditioning, 1 to 4 fireplaces and a garage ranging in size from 572 to 1,280 square feet of building area. These properties had improvement assessments ranging from \$128,474 to \$150,763 or from \$40.50 to \$43.61 per square foot of living area. The

appellant requested the subject's improvement assessment be reduced to \$152,674 or \$42.78 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$207,311. The subject property has an improvement assessment of \$166,276 or \$46.60 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 one-story dwellings of brick or brick and wood construction that ranged in size from 2,831 to 4,007 square feet of living area. The dwellings were constructed from 1972 to 1987. Each comparable has a basement, central air conditioning, 1 to 3 fireplaces and a garage ranging in size from 553 to 936 square feet of building area. These properties have improvement assessments ranging from \$124,895 to \$205,273 or from \$44.12 to \$51.23 per square foot of living area. The board of review requested the subject's assessment be sustained.

### **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 a reduction in the subject's improvement assessment is appropriate.

The record contains eight equity comparables submitted by the parties to support their respective positions. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 as well as board of review comparables #1 and #3. These four comparables were most similar to the subject in size and were also similar to the subject age as well as features. The best comparables had improvement assessments that ranged from \$142,957 to \$168,139 or from \$42.25 to \$46.46 per square foot of living area. The subject's improvement assessment of \$166,276 or \$46.60 per square foot of living area falls above the range established by the best comparables in this record on a square foot basis. Less weight was given the remaining comparables submitted by the parties due to differences from the subject property in size and/or age. Based on this record the Board finds a reduction in the subject's assessment is 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



Acting 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: \_\_\_\_\_

April 21, 2017



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.