



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

APPELLANT: Joel & Francis Anglin  
DOCKET NO.: 15-01844.001-R-1  
PARCEL NO.: 13-10-101-001

The parties of record before the Property Tax Appeal Board are Joel and Francis Anglin, the appellants, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in Chicago; 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:** \$3,038  
**IMPR.:** \$0  
**TOTAL:** \$3,038

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 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 consists a vacant lot with 11,016 square feet of land and is located in Cary, Cuba Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables described as being vacant parcels that range in size from 4,752 to 8,561 square feet of land area. The comparables have land assessments ranging from \$738 to \$1,362 or \$.16 square feet of land area. The appellants requested the subject's assessment be reduced to \$1,762 or \$.16 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,038 or \$.28 per square foot of land area, rounded. The board of

review provided a statement that the subject property is one parcel of a two parcel property, one being improved with a dwelling. The two parcels have a combined size of 21,065 square feet of land area and are located along a channel with direct access to the Fox River. The two parcels have a combined assessment of \$7,732 or \$.37 per square foot of land area. The board of review indicated that the township assessor values individual parcels with contiguous ownership as assemblages rather than individually.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables, five of which are composed of contiguous parcels, with land areas ranging in size from 13,779 to 82,327 square feet with total land assessments ranging from \$6,436 to \$52,461 or from \$.40 to \$.64 per square foot of land area. The board of review noted that the three parcels used by the appellants are part of a larger eight parcel assemblage that was identified as board of review comparable #6.

As part of the board of review submission was an aerial map depicting the location of the subject property and the comparables. The board of review also provided a listing of all the property index numbers (PINs) of the comparables, the land sizes of each PIN, the land assessments per PIN and the land assessment per square foot. The data disclosed that 21 PINs submitted by the parties had land assessments ranging from \$.12 to \$2.21 per square foot of land area. Fourteen of the PINs had land assessments ranging from \$.29 to \$.48 per square foot of land area.

### **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 evidence disclosed that the township assessor values individual parcels with contiguous ownership as assemblages rather than individually. The board of review provided an analysis of six comparables located near the subject property that were composed of from one to eight parcels with land assessments ranging from \$.40 to \$.64 per square foot of land area. The subject PIN and the associated contiguous PIN had a combined assessment of \$7,732 or \$.37 per square foot of land area, which is below the range established by the board of review comparables. The PINs provided by both parties had land assessments ranging from \$.12 to \$2.21 per square foot of land area. Excluding the both the low and the high assessments, the remaining PINs have land assessments ranging from \$.16 to \$.72 per square foot of land area. The subject PIN has a land assessment of \$.28 per square foot of land area, which is well within this range. After considering the various land assessments of the PINs submitted by the parties, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land 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



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.