



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

APPELLANT: Daniel Howard  
DOCKET NO.: 15-02283.001-R-1  
PARCEL NO.: 10-25-211-008

The parties of record before the Property Tax Appeal Board are Daniel Howard, 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:** \$10,716  
**IMPR.:** \$34,167  
**TOTAL:** \$44,883

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 consists of a one and one-half story dwelling of frame construction with 1,170 square feet of living area. The dwelling was constructed in 1942. Features of the home include a full basement with 406 square feet of finished area, central air conditioning and a detached 440 square foot garage. The property has an 8,350 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood as the subject.<sup>1</sup> The comparables are improved with one and one-half story dwellings of frame construction. The dwellings were constructed in 1942 or 1945. The

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<sup>1</sup> In the grid analysis, the appellant questioned comparable #2's estimated market value based on its assessment in light of its recent sale price of \$160,000. In Illinois, assessors are prohibited from engaging in a practice known as 'sales chasing.' While an owner/taxpayer may rely on a recent, valid arm's length sales price to reduce an assessment, an assessor may not utilize a recent, arm's length sale price to increase an assessment.

comparables had varying degrees of similarity when compared to the subject. The appellant's grid analysis indicates that each of the dwellings contains 1,170 square feet of living area and their improvement assessments range from \$24,794 to \$31,438 or from \$21.19 to \$26.87 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$31,343 or \$26.79 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$44,883. The subject property has an improvement assessment of \$34,167 or \$29.20 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood as the subject. The comparables are improved with one and one-half story dwellings of frame exterior construction. The dwellings were constructed from 1942 to 1946. The comparables had varying degrees of similarity when compared to the subject. Each of the dwellings contains 1,170 square feet of living area, and they have improvement assessments ranging from \$35,317 to \$36,447 or from \$30.19 to \$31.15 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.

The parties presented assessment data on a total of seven suggested comparables. The Board finds all of the comparables were very similar to the subject in location, design, exterior construction, age and living area. However, the Board finds there were differences in features like finished basement area and central air conditioning. The appellant's comparables #1 and #3 had full unfinished basements that were dissimilar from the subject's full basement with finished area. In addition, the appellant's comparable #3 was also dissimilar in not having central air conditioning. As a result, the appellant's comparables #1 and #3 received reduced weight in the Board's analysis.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the comparables submitted by the board of review. These comparables had central air conditioning and full basements with finished area like the subject. These comparables had improvement assessments ranging from \$21.19 to \$31.15 per square foot of living area. The subject's improvement assessment of \$29.20 per square foot of living area falls within the range of improvement assessments 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



Acting 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 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.