



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

APPELLANT: Susan Knudsen
DOCKET NO.: 15-02286.001-R-1
PARCEL NO.: 05-25-401-108

The parties of record before the Property Tax Appeal Board are Susan Knudsen, 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: \$12,580
IMPR.: \$62,190
TOTAL: \$74,770

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-story dwelling of frame construction with 2,235 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning and an attached 525 square foot garage. The property has a 10,018 square foot site and is located in Round Lake, Grant 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 from 0.05 to 1.34 miles from the subject property. The comparables are improved with one-story dwellings of frame construction. The dwellings were constructed in 2004 or 2005. The comparables had varying degrees of similarity when compared to the subject. The appellant's grid analysis indicates the dwellings range in size from 2,116 to 2,283 square feet of living area and their improvement assessments range from \$59,283 to \$61,681 or from \$26.35 to \$28.02 per square

foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$46,588 or \$20.84 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 \$74,770. The subject property has an improvement assessment of \$62,190 or \$27.83 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 that were located within a quarter-mile of the subject. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #1 and #2, respectively. The comparables are improved with one-story dwellings of frame exterior construction. The dwellings were constructed in 2004 or 2005. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 2,059 to 2,283 square feet of living area and have improvement assessments ranging from \$57,657 to \$62,654 or from \$26.35 to \$28.03 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 five suggested comparables. Two of the board of review comparables were also presented by the appellant. The Board finds that the subject and all of the comparables were one-story, frame dwellings with full or partial unfinished basements, central air conditioning, and attached garages. However, the appellant's comparable #3 received less weight in the Board's analysis, because it was located over one mile from the subject. The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 and board of review comparables #1 and #2. These comparables were located within a quarter-mile of the subject and were also very similar in age and living area. These four comparables had improvement assessments ranging from \$26.35 to \$28.03 per square foot of living area. The subject's improvement assessment of \$27.60 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.

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.