



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

APPELLANT: James Lesch
DOCKET NO.: 15-02383.001-R-1
PARCEL NO.: 15-09-308-013

The parties of record before the Property Tax Appeal Board are James Lesch, 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: \$26,168
IMPR.: \$159,633
TOTAL: \$185,801

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 two-story dwelling of frame construction with 3,828 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and an attached 484 square foot garage. The property has an 8,276 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal and is requesting a reduction in the subject's improvement and land assessments. In support of this argument, the appellant submitted information on eight equity comparables that were located in the same neighborhood as the subject property. The comparables are improved with two-story dwellings of frame construction. The dwellings were constructed from 1998 to 2000. The comparables had varying degrees of similarity when compared to the subject. The appellant's grid analysis indicates the dwellings ranged in size from 3,461 to 3,828 square feet of living area and their

improvement assessments ranged from \$129,443 to \$153,289 or from \$37.40 to \$40.04 per square foot of living area. The appellant's comparables had land areas that ranged in size from 8,276 to 12,632 square feet of living area and their land assessments ranged from \$17,477 to \$28,167 or from \$1.74 to \$3.32 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$24,414 or \$2.95 per square foot of land area and a reduction in the subject's improvement assessment to \$153,273 or \$40.04 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,801. The subject property has an improvement assessment of \$159,633 or \$41.70 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables. Two of the board of review comparables were also submitted by the appellant. Board of review comparables #2 and #3 are actually the same properties as the appellant's comparables #1 and #5, respectively. The comparables are improved with two-story dwellings of frame exterior construction. The dwellings were constructed from 1998 to 2000. The comparables had varying degrees of similarity when compared to the subject. The dwellings ranged in size from 3,312 to 3,828 square feet of living area and have improvement assessments ranging from \$141,969 to \$153,289 or from \$39.51 to \$43.16 per square foot of living area. The board of review's comparables had land areas that ranged in size from 6,970 to 12,632 square feet of living area and their land assessments ranged from \$25,308 to \$28,167 or from \$2.23 to \$3.63 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal.

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 14 suggested comparables. The Board finds that all of the comparables were very similar to the subject in nearly all characteristics. The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #4 and board of review comparables #4 through #8. These seven comparables were the only ones that were similar to the subject in having large basements with finished area exceeding 1,000 square feet. These comparables had improvement assessments that ranged from \$39.90 to \$43.16 per square foot of living area. The subject's improvement assessment of \$41.70 per square foot of living area falls within the range established by the best comparables in this record.

The appellant also requested a reduction in the subject's land assessment. The Board finds that all of the comparables submitted for this appeal had land assessments that ranged from \$17,477 to \$28,167 or from \$1.74 to \$3.63 per square foot of land area. The subject's land assessment of \$26,168 or \$3.16 per square foot of land area falls within the range established by all of the comparables in this record.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property 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.