



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

APPELLANT: Alison Wendt  
DOCKET NO.: 15-02433.001-R-1  
PARCEL NO.: 16-21-413-016

The parties of record before the Property Tax Appeal Board are Alison Wendt, the appellant, by attorney Donald L. Schramm, of Rieff Schramm Kanter & Guttman 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:** \$48,971  
**IMPR.:** \$105,763  
**TOTAL:** \$154,734

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 brick construction with 2,314 square feet of living area. The dwelling was constructed in 1969. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached 441 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. The subject's land assessment is not being contested. In support of the inequity argument, the appellant submitted information on four equity comparables that were located in the same neighborhood as the subject property. The comparables are improved with two-story dwellings of brick construction that were constructed from 1962 to 1968. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 2,436 to 2,526 square feet of living area and have improvement assessments ranging from \$96,957 to \$110,035

or from \$39.80 to \$43.56 per square foot of living area. Based on the equity evidence, the appellant requested a reduction in the subject's improvement assessment to \$97,142 or \$41.98 per square foot of living area, land included.

In support of the overvaluation argument, the appellant submitted three comparable sales that were located in the same neighborhood as the subject property. The comparables are improved with two-story dwellings of brick construction that were constructed from 1962 to 1978. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 2,087 to 2,508 square feet of living area. The comparables sold from September 2013 to March 2015 for prices that ranged from \$385,000 to \$450,000 or from \$166.27 to \$186.88 per square foot of living area, land included. Based on this market evidence, the appellant requested a reduction in the subject's total assessment to \$138,217.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,734. The subject property has an improvement assessment of \$105,763 or \$45.71 per square foot of living area. The subject's total assessment reflects a market value of \$466,347 or \$201.53 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that were located in the same neighborhood as the subject property. The comparables consist of two-story dwellings of brick construction that were constructed from 1965 to 1977. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 2,184 to 2,402 square feet of living area and have improvement assessments ranging from \$96,487 to \$114,670 or from \$44.18 to \$47.74 per square foot of living area.

The board of review also submitted information on four comparable sales that were located in the same neighborhood as the subject property. The comparables are improved with two-story dwellings of brick construction that were constructed from 1951 to 1978. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,918 to 2,655 square feet of living area. The comparables sold from May 2014 to January 2015 for prices that ranged from \$430,000 to \$650,000 or from \$199.62 to \$255.00 per square foot of living area, land included.

The appellant's attorney submitted a rebuttal to the board of review's evidence.

### **Conclusion of Law**

The appellant contends in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

The parties presented sale prices for seven comparable properties. The Board finds that one of these properties did not sell proximate to the January 1, 2015 assessment date. The appellant's sales comparable #1 received less weight because it sold in September 2013. In addition, the appellant's sales comparable #3 was dissimilar from the subject in not having a basement, and board of review comparables #6 and #8 were significantly older than the subject. As a result, the appellant's sales comparables #1 and #3 and board of review comparables #6 and #8 received less weight in the Board's analysis.

The Board finds the best evidence of market value to be the appellant's sales comparable #2 and board of review comparables #5 and #7. The Board finds that these properties were very similar to the subject in nearly all characteristics and sold proximate to the January 1, 2015 assessment date. These comparables sold in November 2014 or March 2015 for prices that ranged from \$166.27 to \$215.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$201.53 per square foot of living area, including land, falls within the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

Alternatively, the appellant contents assessment inequity as a basis of this 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 based on inequity is not warranted.

The parties submitted information on a total of eight suggested equity comparables. The Board finds the appellant's equity comparable #2 did not have a basement like the subject. The appellant's equity comparable #1 and board of review comparables #3 and #4 had much smaller basements than the subject. As a result, two of the appellant's equity comparables (#1 and #2) and two of the board of review comparables (#3 and #4) received less weight in the Board's analysis. The Board finds that the appellant's equity comparables #3 and #4 and board of review comparables #1 and #2 were very similar to the subject in nearly all characteristics. The Board finds these comparables had improvement assessments ranging from \$41.34 to \$47.74 per square foot of living area. The subject's improvement assessment of \$45.71 per square foot of living area falls within the range established by the best equity 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 based on inequity 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.