



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

APPELLANT: Carl Coulson  
DOCKET NO.: 15-02484.001-R-1  
PARCEL NO.: 07-30-208-005

The parties of record before the Property Tax Appeal Board are Carl Coulson, the appellant, by attorney Kelly Murray, of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; 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:** \$8,156  
**IMPR.:** \$46,787  
**TOTAL:** \$54,943

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 is improved with a tri-level dwelling of wood exterior construction with 1,246 square feet of living area. The dwelling was constructed in 1995. Features of the home include a finished lower level, central air conditioning, a fireplace and a 572 square foot garage. The property has a 5,750 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables<sup>1</sup> located within .31 of a mile from the subject property. The comparables had features with varying degrees of similarity when compared to the subject. The comparables were improved with tri-level dwellings that

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<sup>1</sup> The appellant's comparables #2 and #3 and the board of review's comparables #2 and #3 appear to depict the same properties.

range in size from 1,096 to 1,248 square feet of living area and have improvement assessments ranging from \$37,373 to \$46,202 or from \$33.94 to \$37.04 per square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$50,445.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,943. The subject property has an improvement assessment of \$46,787 or \$37.55 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .31 of a mile from the subject property. The comparables had features with varying degrees of similarity when compared to the subject. The comparables were improved with tri-level dwellings that range in size from 1,102 to 1,192 square feet of living area and have improvement assessments ranging from \$39,206 to \$44,735 or from \$35.58 to \$38.83 per square foot of living area. Board of review comparables #2 and #3 are the same comparable as the appellant's comparables #2 and #3. 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 submitted information on a total of seven suggested equity comparables for the Board's consideration with two comparables common to both parties. The Board finds the appellant's comparables and the board of review's comparables are similar when compared to the subject in location, age, dwelling size, design, exterior construction and features. These comparables had improvement assessments that ranged from \$33.94 to \$38.83 per square foot of living area. The subject's improvement assessment of \$37.55 per square foot of living area falls within the range established by 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'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.