



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

APPELLANT: Pat McCarthy  
DOCKET NO.: 15-03961.001-R-1  
PARCEL NO.: 15-09-104-005

The parties of record before the Property Tax Appeal Board are Pat McCarthy, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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 A Reduction 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:** \$30,966  
**IMPR.:** \$128,600  
**TOTAL:** \$159,566

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 two-story dwelling of wood siding exterior construction with 2,481 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and an attached garage with 441 square feet of building area. The property has a 12,070 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings with wood siding exterior construction each with 2,481 square feet of living area. The dwellings were built from 1989 to 1992. Each comparable has a basement, central air conditioning, one fireplace and an attached garage with 441 square feet of building area. The comparables have improvement assessments ranging from

\$122,890 to \$128,633 or from \$49.53 to \$51.85 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$125,613.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,849. The subject property has an improvement assessment of \$131,883 or \$53.16 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings with wood siding exterior construction each with 2,481 square feet of living area. The dwellings were constructed in 1990 and 1992. Each comparable has a basement with one being partially finished, central air conditioning, one fireplace and an attached garage with 441 square feet of building area. The comparables have improvement assessments ranging from \$154,923 to \$157,145 or from \$49.90 to \$50.86 per square foot of living area. Board of review comparable #3 is the same property as appellant's comparable #1. The board of review requested the subject's assessment be sustained.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains five comparables submitted by the parties to support their respective positions with one comparable being common to both parties. These comparables were similar to the subject in style, construction, age, size and features with the exception the subject property has a partially finished basement and an additional fireplace. These comparables have improvement assessments that ranged from \$49.53 to \$51.85 per square foot of living area. The subject's improvement assessment of \$53.16 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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.