



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

APPELLANT: William Dietz  
DOCKET NO.: 16-02341.001-R-1  
PARCEL NO.: 06-36-412-009

The parties of record before the Property Tax Appeal Board are William Dietz, 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 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:** \$25,285  
**IMPR.:** \$95,740  
**TOTAL:** \$121,025

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 2016 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 single-family dwelling of frame exterior construction with 2,818 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a 943-square foot garage. The dwelling is located in Grayslake, Avon 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. The properties are located from 0.06 to 0.51 of a mile from the subject and all have the same neighborhood code as the subject. The comparables consist of two-story single-family residential structures of frame exterior construction containing 2,848 or 2,866 square feet of living area. The houses were built in 1997 or 1999. Each of the comparables has a partial unfinished basement, central air-

conditioning, one or two fireplaces, and a 529-square foot garage. The comparables have improvement assessments ranging from \$88,761 to \$91,236 or from \$30.97 to \$32.04 per square foot of living area.

Based on this evidence, the appellant requested that the improvement assessment be lowered to \$89,105 or \$31.62 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 \$121,025. The subject property has an improvement assessment of \$95,740 or \$33.97 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. The comparables are located from 0.058 to 0.701 of a mile from the subject and share the same neighborhood code as the subject. The parcels are improved with two-story single-family residential structures of frame exterior construction. The dwellings were built between 1996 and 2001 and contain from 2,740 to 2,800 square feet of living area. Three of the comparables each have a full basement, one with a finished area. One comparable has a partial basement. Each of the comparables has central air-conditioning, one or two fireplaces, and a garage ranging in size from 462 to 529 square feet of building area. The comparables have improvement assessments ranging from \$89,218 to \$94,147 or from \$31.91 to \$34.36 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 data on seven suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables and to board of review comparable #2 which only have partial basements, dissimilar when compared to the subject; and to board of review comparable #4 which has a full basement with a finished area, dissimilar when compared to the subject. The Board finds board of review comparables #1 and #3 to be the best evidence of assessment equity as these comparables are most similar to the subject in age, design, location, size, and most features. These comparables had improvement assessments of \$90,048 and \$93,907 or \$32.86 and \$33.54 per square foot of living area. The subject's improvement assessment is \$95,740 or \$33.97 per square foot of living area. After considering adjustments for differences in certain features and their smaller garage sizes when compared to the subject, the subject's assessment is supported by the most similar comparables contained in the record and, therefore, no reduction is warranted.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



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: August 21, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois

Property Tax Appeal Board

William G. Stratton Building, Room 402

401 South Spring Street

Springfield, IL 62706-4001

APPELLANT

William Dietz, by attorney:

Brian S. Maher

Weis, DuBrock, Doody & Maher

1 North LaSalle Street

Suite 1500

Chicago, IL 60602-3992

COUNTY

Lake County Board of Review

18 North County Street

7th Floor

Waukegan, IL 60085

