



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

APPELLANT: Kenneth & Cynthia Harper  
DOCKET NO.: 16-04899.001-R-1  
PARCEL NO.: 06-14-302-001

The parties of record before the Property Tax Appeal Board are Kenneth & Cynthia Harper, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich; 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:** \$16,820  
**IMPR.:** \$83,525  
**TOTAL:** \$100,345

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 dwelling of vinyl siding exterior construction with 2,344 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full basement with finished area, central air conditioning, a fireplace, a 400 square foot garage and a 392 square foot in-ground swimming pool.<sup>1</sup> The property has a 10,737 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation and improvement assessment inequity as the bases of the appeal. In support of the overvaluation claim, the appellants submitted a grid analysis of nine comparable sales located in the same neighborhood as the subject and between .11 of a mile and 1.04 miles from the subject property.

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<sup>1</sup> Appellants' counsel provided limited information regarding the features of the subject property. Additional descriptive details about the subject were submitted by the board of review and are reflected in this decision.

The comparables have sites ranging in size from 6,600 to 11,418 square feet of land area. The comparables consist of two-story dwellings of vinyl siding exterior construction ranging in size from 2,194 to 2,344 square feet of living area that were built from 1992 to 1995. The comparables each feature a basement with six having finished area, eight comparables have one fireplace and each comparable has a garage ranging in size from 400 to 440 square feet of building area. The appellants did not disclose if the comparables have central air conditioning. The comparables sold from February 2015 to October 2016 for prices ranging from \$229,000 to \$275,000 or from \$98.98 to \$117.32 per square foot of living area including land.

In support of the assessment inequity claim, the appellants submitted a grid analysis of 28 assessment comparables located in the same neighborhood code as the subject as assigned by the township assessor and within .22 of a mile of the subject property. The comparables consist of two-story dwellings ranging in size from 2,194 to 2,344 square feet of living area that were built from 1993 to 1995. Each home has a basement. The comparables have improvement assessments ranging from \$59,337 to \$72,369 or from \$25.87 to \$30.87 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,345. The subject's assessment reflects a market value of \$302,609 or \$129.10 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$83,525 or \$35.63 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales and four assessment equity comparables. The four comparable sales are located in the same neighborhood code as the subject as assigned by the township assessor and between .124 of a mile and 1.13 miles from the subject property. The comparables have sites ranging in size from 6,600 to 11,504 square feet of land area. The comparable sales consist of two-story dwellings of vinyl siding exterior construction ranging in size from 2,148 to 2,344 square feet of living area. The dwellings were built in either 1991 or 1994. Each comparable features a basement with two having finished area, central air conditioning, one fireplace and a garage ranging in size from 404 to 440 square feet of building area. The comparables sold from August 2014 to May 2017 for prices ranging from \$275,300 to \$305,000 or from \$120.01 to \$139.66 per square foot of living area including land.

The four assessment comparables consist of two-story dwellings of vinyl siding exterior construction containing 2,344 square feet of living area each. The dwellings were built in either 1994 or 1995. The comparables each have an unfinished basement, central air conditioning and a 440 square foot garage. In addition, three comparables each have a fireplace. The comparables have improvement assessments ranging from \$68,460 to \$69,478 or from \$29.21 to \$29.64 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellants' counsel submitted a rebuttal brief critiquing the evidence submitted by the board of review. Counsel asserted that "because a pool is not considered part of the building, but instead part of the land," a pool should only affect the land value.<sup>2</sup>

### **Conclusion of Law**

The appellants contend in part 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted 13 comparable sales for the Board's consideration. The Board gave less weight to board of review comparable sales #1, #2 and #3 that sold in 2014 and 2017, which are less proximate in time to the assessment date at issue and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board finds the best evidence of market value to be the appellants' comparable sales, along with board of review comparable sale #4. Despite that none of these comparables have an in-ground swimming pool like the subject and that the appellants' counsel did not disclose if the appellants comparables had central air conditioning, these ten comparables are similar when compared to the subject in location, dwelling size and age. They sold from February 2015 to October 2016 for prices ranging from \$229,000 to \$295,000 or from \$98.98 to \$134.46 per square foot of living area. The subject's assessment reflects an estimated market value of \$302,609 or \$129.10 per square foot of living area including land, which is slightly above the overall price but falls within the range of the best comparable sales in this record on a square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The appellants also argued assessment inequity as an alternative 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 appellants failed to overcome this burden of proof.

The record contains 32 assessment comparables for the Board's consideration. The Board gives less weight to the appellants' evidence as they did not provide information about the dwellings' features or amenities other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity

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<sup>2</sup> The Board finds counsel's logic to be misplaced. The Board finds the in-ground swimming pool is an improvement and/or feature of the land and therefore included in the improvement assessment. Accepted real estate valuation theory provides that land is to be valued based on its highest and best use as though vacant.

to the property under appeal. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable, which adds credibility to its evidence.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. Although these four comparables lack finished basement area and an in-ground swimming pool like the subject, they are similar when compared to the subject in location, design, age and dwelling size. The comparables have improvement assessments ranging from \$68,637 to \$69,478 or from \$29.21 to \$29.64 per square foot of living area. The subject has an improvement assessment of \$83,525 or \$35.63 per square foot of living area, which while greater than the comparables is also supported by the most similar assessment comparables in the record given the subject's superior finished basement foundation and in-ground swimming pool. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

Based on this record the Board finds the appellants 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.

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.

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Chairman



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Member

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Member



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Member

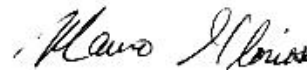
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Member

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: February 18, 2020



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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

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