



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

APPELLANT: Kevin & Valerie Dryman
DOCKET NO.: 17-00399.001-R-1
PARCEL NO.: 15-33-402-013

The parties of record before the Property Tax Appeal Board are Kevin & Valerie Dryman, the appellants; 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: \$32,463
IMPR.: \$103,417
TOTAL: \$135,880

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 2017 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 (type 62) dwelling of frame exterior construction with 2,292 square feet of living area. The dwelling was constructed in 1978. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 440 square foot garage. The property is located in Buffalo Grove, Vernon Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables with the same neighborhood code as the subject and located within 0.25 of a mile from the subject. The comparables are described type 62 dwellings of frame exterior construction. The dwellings are 40 years old and range in size from 2,018 to 3,346 square feet of living area. The comparables feature partial basements, two with finished area, central air conditioning, one fireplace each and 440 square foot garages. The comparables have improvement assessments ranging from \$88,385

to \$116,788 or from \$34.90 to \$43.80 per square foot of living area. Based on this evidence the appellants requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,880. The subject property has an improvement assessment of \$103,417 or \$45.12 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 with the same neighborhood name as the subject and located within 0.219 of a mile from the subject. They are described as type 62 dwellings of frame exterior construction. The dwellings were built from 1977 to 1979 and range in size from 2,095 to 2,259 square feet of living area. The comparables have full or partial basements, one with finished area, central air conditioning, one fireplace each, and garages that contain either 437 or 440 square feet of building area. The comparables have improvement assessments ranging from \$95,558 to \$102,451 or from \$45.35 to \$45.61 per square foot of living area. Based on this evidence the board of review asked for 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Both parties submitted improvement assessment information on seven equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2 and #3 based on their somewhat larger dwelling sizes as compared to the subject. Despite some differences in features, the Board gives more weight to appellants' comparable #4 and to the board of review comparables which are similar to the subject in location, dwelling size, style, age and exterior construction. These comparables have improvement assessments ranging from \$88,385 to \$102,451 or from \$43.80 to \$45.61 per square foot of living area. The subject's improvement assessment of \$103,417 or \$45.12 per square foot of living area is supported by the best comparables in this record. After considering adjustments to the comparables for differences with the subject, 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.



Chairman



Member



Member



Member



Member

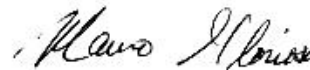
DISSENTING: _____

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:

April 21, 2020



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

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COUNTY

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