



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

APPELLANT: Robert Graham
DOCKET NO.: 17-02992.001-R-2
PARCEL NO.: 16-04-103-001

The parties of record before the Property Tax Appeal Board are Robert Graham, the appellant, by attorney Margaret E. Graham, of Dykema Gossett PLLC 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: \$277,682
IMPR.: \$665,043
TOTAL: \$942,725

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 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 brick dwelling containing 7,911 square feet of living area. The dwelling was constructed in 2004 and features an unfinished basement, central air conditioning, four fireplaces, and 1,161-square foot attached garage. The property has a 99,317 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument, the appellant submitted information on three equity comparables located from .047 of a mile to 1.75-miles from the subject. The comparable dwellings consist of a 1.75-story and two, 2-story dwellings of brick exterior construction that were 11 to 16 years old. The homes range in size from 7,284 to 7,887 square feet of living area. Features include unfinished basements, central air conditioning, one to six fireplaces and a garage ranging in size from 816 to 1,175 square feet of

building area. Comparable #1 also has a 392 square foot inground swimming pool. The comparables have improvement assessments ranging from \$365,460 to \$627,946 or from \$50.17 to \$82.26 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$532,727 or \$67.34 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 \$942,725. The subject property has an improvement assessment of \$665,043 or \$84.07 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses with information on seven equity comparables along with applicable property record cards.¹ Board of review comparable #4 is the same property as appellant's comparable #2. The comparables are located from .108 of a mile to 2.585-miles from the subject. The comparable dwellings consist of two, 1.75-story and five, 2-story dwellings of brick or wood siding exterior construction that were 9 to 16 years old. The homes range in size from 7,632 to 8,756 square feet of living area. Features include basements, three of which have finished areas ranging in size from 520 to 3,546 square feet, central air conditioning, three to six fireplaces and a garage ranging in size from 741 to 1,320 square feet of building area. Comparables #1, #6 and #7 each have an 800 square foot inground swimming pool. The comparables have improvement assessments ranging from \$627,946 to \$779,752 or from \$80.52 to \$95.46 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 submitted a total of nine equity comparables, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 and board of review comparables #1, #5, #6 and #7 that were distant from the subject and/or which included finished basement areas or inground swimming pools neither of which are features of the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparable #2/board of review comparable #4 along with board of review comparables #2 and #3. These three comparables were located in close proximity to the subject and were similar in age, size and most features with improvement assessments that ranged from \$627,946 to \$743,472 or from \$82.26 to \$89.91 per square foot of living area. The subject's improvement assessment of

¹ For ease of reference, the Board has renumbered the second set of comparables as #5, #6 and #7.

\$665,043 or \$84.07 per square foot of living area falls within the range established by the best 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.

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: October 20, 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

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