



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

APPELLANT: Linda Conde
DOCKET NO.: 15-03831.001-R-1
PARCEL NO.: 04-15-118-046

The parties of record before the Property Tax Appeal Board are Linda Conde, the appellant; 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: \$13,230
IMPR.: \$75,213
TOTAL: \$88,443

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 consists of a two-story dwelling of wood siding construction that has 2,846 square feet of living area. The dwelling was built in 1988. Features include an unfinished basement, central air conditioning, a fireplace, three bathrooms, a 616 square foot attached garage and a 1,800 square foot detached garage. The subject property is located in Benton Township, Lake County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted three assessment comparables. The comparables are located from 1.08 to 1.65 miles from the subject. The comparables are comprised of two-story dwellings of wood siding exterior construction that are 23 or 27 years old. One comparable has an unfinished basement and two comparables have full basements that are partially finished. The comparables have central air conditioning, two comparables have a fireplace and the comparables have garages that range in size from 484 to 576 square feet of building area, respectively. The

dwelling range in size from 2,732 to 2,998 square feet of living area and have improvement assessments ranging from \$63,873 to \$74,517 or from \$21.90 to \$24.86 per square foot of living area. The appellant argued the subject property is located next to a sanitary pumping station. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$88,443. The subject property has an improvement assessment of \$75,213 or \$26.43 per square foot of living area.

In support of the subject's assessment, the board of review submitted four assessment comparables located from .34 to 1.68 miles from the subject. One comparable was also used by the appellant. The comparables consist of two-story dwellings of wood or vinyl siding exterior construction that were built from 1988 to 1997. The comparables have unfinished basements, central air conditioning, three comparables have a fireplace and all the comparables have garages that range in size from 576 to 1,536 square feet of building area. The dwellings range in size from 2,528 to 2,998 square feet of living area and have improvement assessments ranging from \$64,974 to \$74,517 or from \$24.86 to \$28.33 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 argued 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 failed to meet this burden of proof.

The record contains six assessment comparables for the Board's consideration. The Board gave less weight to comparables #2 and #3 submitted by the board of review due to their newer age when compared to the subject. The Board finds the remaining four comparables are more similar when compared to the subject in design, age, dwelling size and most features, but three comparables are located a considerable distance from the subject. They have improvement assessments ranging from \$63,873 to \$74,517 or from \$21.90 to \$25.40 per square foot of living area. The subject property has an improvement assessment of \$75,213 or \$26.43 per square foot of living area, which falls slightly above the range established by the most similar assessment comparables contained in the record. However, after considering adjustments to the comparables for inferior features, such as fewer bathrooms and considerably smaller garage area, the Board finds the subject's improvement assessment is justified. Therefore, no reduction in the subject's improvement assessment 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: November 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 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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