



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

APPELLANT: Matthew Masse
DOCKET NO.: 15-03975.001-R-1
PARCEL NO.: 02-20-102-017

The parties of record before the Property Tax Appeal Board are Matthew Masse, 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: \$20,291
IMPR.: \$105,593
TOTAL: \$125,884

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 frame dwelling constructed in 1999 containing 3,472 square feet of living area¹. Features of the home include an unfinished basement, central air conditioning, a fireplace, an in-ground pool and a 1,100 square foot attached garage. The subject is on a 44,814 square foot site located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity of both land and improvements as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. These comparables are reported as two-story frame dwellings that range in size from 3,241 to 3,373 square feet of living area. They were built in 1991. The comparables feature

¹ The appellant reports in the grid analysis that the subject dwelling has 1,557 square feet of living area. In Section III of the Appeal Form the appellant states the dwelling has 3,472 square feet of living area. It appears the appellant entered an incorrect number in the grid analysis. The Board will use the dwelling size of 3,472 square feet of living area in their analysis.

unfinished basements, central air conditioning, one fireplace each and garages that range in size from 704 to 1,684 square feet of building area. Two of the comparables feature in-ground pools. The comparables are located within .09 of a mile from the subject on sites that range in size from 44,670 to 86,020 square feet of land area. They have improvement assessments ranging from \$84,723 to \$92,266 or from \$25.76 to \$27.83 per square foot of living area. The comparables have land assessments that range from \$11,658 to \$22,118 or from \$0.21 to \$0.33 per square foot of land area. The appellant requested the improvement assessment be reduced to \$92,274 or \$26.58 per square foot of living area and the land assessment be reduced to \$11,658 or \$0.26 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,884. The subject property has an improvement assessment of \$105,593 or \$30.41 per square foot of living area and a land assessment of \$20,291 or \$0.45 per square foot of land area.

In support of its assessment the board of review submitted information on eight equity comparables. These comparables are described as two-story² dwellings of brick or frame construction. They were built between 1991 and 2004 and range in size from 2,893 to 3,607 square feet of living area. They feature basements, one with finished area, central air conditioning, one or two fireplaces and garages that range in size from 468 to 970 square feet of building area. Three comparables feature in-ground pools. The comparables have sites that range in size from 41,126 to 48,898 square feet of land area and are located from .03 to .43 of a mile from the subject. They have improvement assessments ranging from \$89,434 to \$127,317 or from \$30.30 to \$35.30 per square foot of living area. The comparables have land assessments ranging from \$18,916 to \$21,121 or from \$0.43 to \$0.46 per square foot of land 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 eleven equity comparables for the Board's consideration. Regarding improvement equity, the Board gave equal weight to both parties comparables. These comparables had improvement assessments that ranged from \$25.76 to \$35.30 per square foot of

² The board of review indicated in the grid analysis that comparable #5 was a 1-story dwelling. While the Property Record Card describes the dwelling as 1-story, it shows comparable #5 has living area on floors 1 and 2. The photographic evidence submitted by the board of review clearly shows comparable #5 as a 2-story dwelling.

living area. The subject's improvement assessment of \$30.41 per square foot of living area falls within the range established by the best comparables in this record.

The appellant also argued inequity in the subject's land assessment. The Board gave less weight to appellant's comparables #1 and #3 based on their larger site sizes as compared to the subject. The Board finds the most similar comparables in the record regarding land equity to be appellant's comparable #2 and the eight board of review comparables. These comparables were similar to the subject in site size. The land assessments ranged from 0.26 to \$0.46 per square foot of land area. The subject's land assessment of \$0.45 per square foot of land assessment is within the range established by the most similar comparables.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement or land were inequitably assessed and no reduction in the subject's assessment is 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(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



Member



Acting 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: February 20, 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

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