



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

APPELLANT: Mark Timm
DOCKET NO.: 15-04081.001-R-1
PARCEL NO.: 05-15-405-006

The parties of record before the Property Tax Appeal Board are Mark Timm, the appellant, by attorney Jessica Hill-Magiera, Attorney at Law 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: \$21,371
IMPR.: \$102,913
TOTAL: \$124,284

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 part 1-story and part 2-story dwelling of frame construction with 2,899 square feet of living area. The dwelling was constructed in 2005. Features of the dwelling include a finished basement, central air conditioning, a fireplace and an 830 square foot garage. The property has a 43,800 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on ten equity comparables. These comparables are described as 2-story dwellings built between 2005 and 2008 and ranging in size from 2,577 to 3,952 square feet of living area. No information was provided regarding basement finish, central air conditioning, fireplaces, garages or exterior construction. They are located a distance of .23 to .39 of a mile from the subject. They have improvement assessments ranging from

\$65,157 to \$96,955 or from \$24.25 to \$25.73 per square foot of living area. The appellant requested the improvement assessment be reduced to \$70,303 or \$24.25 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 \$124,284. The subject property has an improvement assessment of \$102,913 or \$35.50 per square foot of living area.

In support of this argument the board of review submitted information on six different equity comparables, four of which included sales data.¹ These comparables are described as part 1-story and part 2-story or 2-story dwellings of brick or frame construction built between 1991 and 2001. They range in size from 2,423 to 2,876 square feet of living area. They feature basements, five with finished area, central air conditioning and garages that range in size from 624 to 1,005 square feet of building area. Five comparables feature 1-3 fireplaces. They are located a distance of .11 to .34 of a mile from the subject. They have improvement assessments ranging from \$85,483 to \$109,995 or from \$34.30 to \$38.25 per square foot of living area.

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

In rebuttal the appellant's counsel took issue with the board of review evidence.

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 sixteen different equity comparables for the Board's consideration. The Board gave no weight to the sales data submitted by the board of review as the basis for this appeal is equity. The Board gave less weight to the appellant's comparables based on lack of information regarding basement finish, central air conditioning, fireplaces, garages and exterior construction and/or dissimilar dwelling size as compared to the subject. The Board also gave less weight to board of review comparables #2, #3 and #6 based on their significantly smaller dwelling size and/or unfinished basements as compared to the subject's finished basement. The Board finds the best evidence of assessment equity to be board of review comparables #1, #8 and #9. These comparables were most similar to the subject in location, style, age, dwelling size and most features. These comparables had improvement assessments that ranged from \$36.85 to \$38.25 per square foot of living area. The subject's improvement assessment of \$35.50 per square foot of living area falls below the range established by the best comparables in this

¹ The board of review submitted nine comparables. Comparable #4 was a duplicate of comparable #1, comparable #5 was a duplicate of comparable #3, and comparable #7 was a duplicate of comparables #1 and #4.

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.



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: August 18, 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 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 the subsequent year 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.

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.