



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

APPELLANT: Mark Timm
DOCKET NO.: 16-00235.001-R-1
PARCEL NO.: 05-09-400-024

The parties of record before the Property Tax Appeal Board are Mark Timm, the appellant, by attorney Jessica Hill-Magiera, 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 **A Reduction** 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: \$4,191
IMPR.: \$19,845
TOTAL: \$24,036

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2016 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 is improved with a two-story dwelling of frame exterior construction containing 1,350 square feet of living area. The dwelling was constructed in 1923. Features of the home are not disclosed in appellant's evidence. The property has a 5,308-square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant's appeal is a direct appeal based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of 1,280 and 1,334 square feet of living area. The dwellings were constructed from 1913 to 1930. Each comparable has the same neighborhood code as the subject property. One of the comparables has a basement. The comparables have improvement assessments ranging from \$13,250 to \$19,723 or from \$10.35 to \$14.78 per square foot of living area. The subject's improvement assessment is \$27,760 or \$20.56 per square foot of living area. Based on this evidence, the appellant requested

a reduction in the subject's improvement assessment to \$13,976 or \$10.35 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 \$31,951¹. The subject property has an improvement assessment of \$27,760 or \$20.56 per square foot of living area. The board of review contends that the subject property is owner-occupied and treated the appeal as a "Rollover" for the tax year 2016 and provided no information on equity comparables in support of its contention of the correct assessment but submitted only a grid analysis of the subject's assessments from 2012 through 2016.

In written rebuttal, the appellant contended that board of review erroneously stated that the property was owner-occupied, and submitted copies of tax bills for the subject for tax years 2012 through 2016 showing that the tax bills were mailed to an address other than that of the subject and that no general homestead exemption was applied for any of those tax years.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only evidence of assessment equity to be appellant's comparables. These comparables had improvement assessments that ranged from \$13,250 to \$19,723 or from \$10.35 to \$14.78 per square foot of living area. The subject's improvement assessment of \$20.56 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

¹ The Board of Review Notes on Appeal state that the total assessment after board of review action is \$21,951. This appears to be a typographical error. The correct amount is \$31,951.

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: July 17, 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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