



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

APPELLANT: Nathan & Lindsey Parker
DOCKET NO.: 16-01776.001-R-1
PARCEL NO.: 06-05-307-001

The parties of record before the Property Tax Appeal Board are Nathan & Lindsey Parker, the appellants; 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: \$23,632
IMPR.: \$74,747
TOTAL: \$98,379

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 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 consists of a two-story dwelling of frame construction. The dwelling was built in 2014 and contains 2,600 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a 440 square foot garage. The site contains 12,270 square feet of land area. The subject is located in Lake Villa, Lake Villa Township, Lake County.

The appellants contend assessment inequity of both the land and the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables. These comparables are described as two-story frame dwellings either 3 or 7 years old. They range in size from 2,605 to 2,824 square feet of living area. The comparables feature full or partial unfinished basements, central air conditioning and garages that range in size from 440 to 650 square feet of building area. Two of the comparables feature fireplaces. The comparables are located from .07 to .16 of a mile from the subject. They have improvement

assessments ranging from \$75,599 to \$77,245 or from \$27.28 to \$29.02 per square foot of living area. The comparables sites range in size from 10,295 to 12,107 square feet of land area. They have land assessments ranging from \$21,920 to \$24,914 or from \$2.06 to \$2.13 per square foot of land area.¹ The appellants requested the improvement assessment be reduced to \$72,560 or \$27.91 per square foot of living area and the land assessment be reduced to \$25,065 or \$2.04 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the improvement assessment for the subject of \$74,747 or \$28.75 per square foot of living area and the land assessment of \$23,632 or \$1.93 per square foot of land area.

In support of its assessment the board of review submitted information on four equity comparables. These comparables are described as two-story dwellings of frame construction built from 2010 to 2015. They range in size from 2,550 to 2,956 square feet of living area. The comparables feature unfinished basements, central air conditioning and garages that range in size from 440 to 720 square feet of building area. Two comparables feature fireplaces. The comparables are located from .03 to .20 of a mile from the subject. The comparables have improvement assessments ranging from \$76,962 to \$84,355 or from \$28.35 to \$30.18 per square foot of living area. The comparables sites range in size from 10,052 to 12,482 square feet of land area. They have land assessments ranging from \$21,709 to \$23,815 or from \$1.91 to \$2.16 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 taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Both parties submitted seven equity comparables for the Board's consideration. The Board gave equal weight to all seven comparables as they were all similar to the subject in location, style, age, exterior construction, site size, dwelling size and features. These comparables had improvement assessments ranging from \$27.28 to \$30.18 per square foot of living area. The subject's improvement assessment of \$28.75 per square foot of living area is within the range established by the comparables in this record. The comparables had land assessments ranging from \$1.91 to \$2.16 per square foot of land area. The subject's land assessment of \$1.93 per square foot of land area is within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and

¹ The appellants' land and improvement assessed values disagree with the board of review values. The Board accepts the board of review assessed values as correct.

convincing evidence that the subject 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: May 15, 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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