



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

APPELLANT: Richard Wilkinson  
DOCKET NO.: 16-02163.001-R-1  
PARCEL NO.: 04-09-301-037

The parties of record before the Property Tax Appeal Board are Richard Wilkinson, 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:** \$7,013  
**IMPR.:** \$54,008  
**TOTAL:** \$61,021

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 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 exterior construction with 1,844 square feet of living area. The dwelling was constructed in 1999. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 400-square foot garage. The property has a 10,263-square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparable properties described as being located "less than one mile from the subject". The comparables have the same neighborhood code as the subject and are situated on parcels that range in size from 12,750 to 17,312 square feet of land in area. They are improved with three, one-story dwellings and one, two-story dwelling of frame construction that range in size from

1,634 to 2,331 square feet of living area. The homes are 10 to 25 years old. Features of the comparables include an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 704 square feet in building area. The comparables have improvement assessments ranging from \$51,345 to \$62,481 or from \$22.02 to \$32.31 per square foot of living area and land assessments ranging from \$7,956 to \$9,248 or from \$.53 to \$.62 per square foot of land area.

The comparables sold from December 2014 to March 2016 for prices ranging from \$161,500 to \$180,000 or from \$70.83 to \$100.98 per square foot of living area, including land. The appellant also indicated that the subject had sold in July 2011 for \$160,500 or \$87.40 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,021, which reflects a market value of \$184,020 or \$99.79 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$54,008 or \$29.29 per square foot of living area and a land assessment of \$7,013 or \$.68 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on three comparable properties located from .64 to 1.01 miles from the subject. The comparables have the same neighborhood code as the subject property and are situated on parcels ranging in size from 7,250 to 14,810 square feet of land area. They are improved with two-story dwellings of frame exterior construction ranging in size from 1,547 to 2,162 square feet of living area, built from 1995 to 2005. Each of the comparables has an unfinished basement and a garage of 456 or 484 square feet of building area. Two of the comparables have central air conditioning and a fireplace. They have improvement assessments ranging from \$50,384 to \$62,320 or from \$25.51 to \$32.57 per square foot of living area and land assessments ranging from \$5,270 to \$8,585 or from \$.58 to \$.73 per square foot of land area. The properties sold from June 2015 to May 2016 for prices ranging from \$222,500 to \$230,000 or from \$104.85 to \$148.67 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayer argued in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables. Comparables #1, #2 and #3 are dissimilar one-story dwellings when compared to the subject's

two-story design. Comparable #4 sold in December 2014, which is dated and less indicative of fair market value as of the subject's January 1, 2016 assessment date. The Board finds the comparables submitted by the board of review are more similar to the subject in location, land area, design, age, dwelling size, and features. These comparables sold from June 2015 to May 2016 for prices ranging from \$222,500 to \$230,000 or \$104.85 to \$148.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$184,020 or \$99.79 per square foot of living area, including land, which falls below the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted on this basis.

Further, the 2011 sale of the subject is dated and not indicative of the market value as of the January 1, 2016 assessment date.

The taxpayer also contends assessment inequity as one of the bases of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proven 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 land and improvement assessments is not warranted.

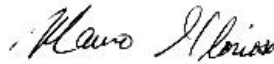
Regarding the land inequity contention, the parties submitted seven comparables for the Board's consideration. The Board gave less weight to appellant's comparables #2, #3 and #4 and the board of review's comparable #1 due to their larger sites when compared to the subject. The remaining two comparables were more similar in size to the subject and had land assessments of \$5,270 and \$7,956 or \$0.62 and \$.73 per square foot of land area. Therefore, the subject's land assessment of \$7,013 or \$.68 per square foot of land area is supported by this evidence and no reduction is warranted.

With respect to the subject's improvement assessment, the parties submitted seven comparables for consideration. The Board gave less weight to appellant's comparables #1, #2 and #3 as they are of one-story design dissimilar to the subject's two-story design. The Board finds the best evidence of assessment inequity to be appellant's comparable #4 and the board of review's comparables. These comparables are most similar to the subject in location, land area, design, age, dwelling size, and features. They had improvement assessments that ranged from \$50,384 to \$62,320 or from \$22.02 to \$32.57 per square foot of living area. The subject has an improvement assessment of \$54,008 or \$29.29 per square foot of living area, which falls within the range established by the most similar comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A

practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's 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(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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