



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

APPELLANT: Jerry Davies
DOCKET NO.: 16-02197.001-R-1
PARCEL NO.: 14-02-302-007

The parties of record before the Property Tax Appeal Board are Jerry Davies, 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 **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: \$33,751
IMPR.: \$113,662
TOTAL: \$147,413

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 brick construction with 3,035 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 650-square foot garage. The property has a 43,650-square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of his argument, the appellant submitted information on four comparable properties, three of which have the same neighborhood code as the subject. These dwellings range in size from 3,323 to 4,678 square feet of living area and are situated on sites ranging from 39,731 to 49,763 square feet in size. All of the comparables are two-story dwellings of brick exterior construction. The dwellings were constructed from 1989 to 2009. Features of the comparables include an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size

from 492 to 1,144 square feet of building area. The comparables have improvement assessments ranging from \$105,113 to \$218,248 or from \$30.92 to \$46.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$113,662 or \$37.45 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 as \$156,627. The subject's improvement assessment is \$122,876 or \$40.49 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The comparables are two-story dwellings of brick or wood-siding exterior construction. The dwellings were constructed from 1984 to 1994 and range from 3,018 to 3,376 square feet of living area. They are situated on sites ranging from 39,449 to 53,118 square feet in size. Each comparable has the same neighborhood code as the subject property. All of the comparables have an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 650 to 858 square feet of building area. The comparables have improvement assessments ranging from \$119,968 to \$133,922 or from \$39.39 to \$41.69 per square foot of living area.

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

The record contains eight assessment comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #3. Comparable #1 has greater square footage of living area, larger garage area, greater number of fireplaces, and more recent construction date when compared to the subject. Comparable #3 has a different neighborhood code than the subject. The Board gave less weight to the board of review's comparables #2 and #3. Comparable #2 differs in exterior construction and has a larger lot size and comparable #3 is of older construction compared to the subject.

The Board finds the best evidence of assessment inequity to be appellant's comparables #2 and #4 and board of review comparables #1 and #4 as they are most similar to the subject in design, size, location and features. These comparables had improvement assessments that ranged from \$120,475 to \$133,922 or \$37.57 to \$39.92 per square foot of living area. The subject's improvement assessment of \$156,627 or \$40.49 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.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jerry Davies
4 Rutgers Court
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
18 North County Street
7th Floor
Waukegan, IL 60085