



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

APPELLANT: Michael McDonnell
DOCKET NO.: 16-02211.001-R-1
PARCEL NO.: 11-21-108-053

The parties of record before the Property Tax Appeal Board are Michael McDonnell, the appellant, by John Hoos, Attorney at Law in Libertyville; 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: \$65,446
IMPR.: \$113,605
TOTAL: \$179,051

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 single-family dwelling of wood siding exterior construction with 2,225 square feet of living area. The dwelling was constructed in 1920 with an effective age of 1988.¹ Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 624 square-foot garage. The property has a 9,898 square-foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located next door, same block or across the street from the subject property. The comparables are improved with two-story single-family dwellings of wood siding or brick exterior construction built from 1925

¹ The subject property was originally built in 1920 as a ranch style dwelling. The appellant took out permits and rehabbed the original structure, added a second story, added a new front porch and remodeled the detached garage resulting in an effective age of 1988 according to a letter from the Libertyville Township Assessor.

to 2007.² Features include an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 528 to 735 square feet of building area. The comparables have sites ranging in size from 9,976 to 15,000 square feet of land area. The dwellings range in size from 3,129 to 5,676 square feet of living area and have improvement assessments ranging from \$129,163 to \$ 325,820 or from \$41 to \$57 per square foot of living area, rounded. Based on the evidence submitted, the appellant requested that the improvement assessment be reduced to \$90,554 or \$40.70 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 \$179,051. The subject property has an improvement assessment of \$113,605 or \$51.06 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located from .045 to .182 of a mile from the subject property and in the same neighborhood code as the subject property. The comparables are improved with two-story single-family dwellings of wood siding exterior construction built from 1910 to 2010.³ Features include an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 288 to 616 square feet of building area. The comparables have sites ranging in size from 6,360 to 19,963 square feet of land area. The dwellings range in size from 2,309 to 2,830 square feet of living area and have improvement assessments ranging from \$114,215 to \$171,347 or from \$49.47 to \$69.99 per square foot of living area. Based on the evidence submitted the board of review requests that no reduction is warranted in the subject's assessment.

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 six equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 along with the board of review's comparables #2 and #3 based on their actual age and/or dwelling size when compared to the subject

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with the board of review comparable #1. These comparables are similar in location, age based on original construction as well as effective ages when considering their rehabilitation or remodeling, design, exterior construction and features, but larger in dwelling size. These comparables had improvement assessments of \$114,215 and \$129,163 or \$49.47 and \$41.28 per

² Appellant's comparable #1 was originally built in 1925 but has an effective age of 1980 due to remodeling in 2005. This information was reported by the board of review on their grid analysis of the appellant's comparables.

³ Board of review's comparable #1 was originally built in 1910 but has an effective age of 1982 due to a 2011 rehabilitation.

square foot of living area, respectively. The subject's improvement assessment of \$113,605 or \$51.06 per square foot of living area falls below the range for a total improvement assessment and falls above the range on a price-per-square-foot as established by the best comparables in this record. The subject's higher improvement assessment on a square foot basis is justified based upon size and superior garage. Due to economies of scale, accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Due to its smaller size as well as superior garage, the subject's assessment is well supported by a preponderance of the evidence contained in this 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. 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: October 16, 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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