



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

APPELLANT: Jeff Day  
DOCKET NO.: 16-02248.001 -R-1  
PARCEL NO.: 16-32-319-029

The parties of record before the Property Tax Appeal Board are Jeff Day, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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 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:** \$77,746  
**IMPR.:** \$292,754  
**TOTAL:** \$370,500

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 3,883 square feet of living area. The dwelling was constructed in 2013. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 960-square foot garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables. The comparables consist of two-story single-family residential structures of brick or frame exterior construction containing from 3,752 to 4,204 square feet of living area. The dwellings were built from 2009 to 2015. All of the comparables have the same neighborhood code as the subject. Features of the comparables include an unfinished basement, air-conditioning, and a garage ranging in size from 420 to 832 square feet of building area. Three of the comparables have one or two

fireplaces. The comparables have improvement assessments ranging from \$238,492 to \$298,097 or from \$61.79 to \$73.46 per square foot of living area.

Based on this evidence, the appellant requested that the improvement assessment be lowered to \$281,350 or \$72.46 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 \$370,500. The subject property has an improvement assessment of \$292,754 or \$75.39 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. The comparables consist of two-story single-family residential structures of brick or frame exterior construction that range in size from 3,771 to 3,860 square feet of living area. The dwellings built from 2004 to 2013. All the comparables have the same neighborhood code as the subject. Features of the comparables include a full unfinished basement, air-conditioning, and a garage ranging in size from 686 to 852 square feet in building area. Two of the comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$280,708 to \$295,025 or from \$73.43 to \$78.24 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 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 warranted.

The parties presented data on eight suggested comparables. Appellant's comparables #2 and #5 received reduced weight in the Board's analysis as comparable #2 was constructed in 2015 and, according to information provided by the board of review, is not yet fully assessed, and comparable #5 has a much larger square footage of living area than the subject. The board of review's comparable #3 was given less weight due to its less recent construction date when compared to the subject. The Board finds appellant's comparables #1, #3 and #4, and board of review's comparables #1 and #2 to be the best evidence of assessment equity as they are most similar to the subject in age, size and features. These comparables had improvement assessments that ranged from \$238,492 to \$295,025 or \$61.79 to \$78.24 per square foot of living area. The subject's improvement assessment of \$292,754 or \$75.39 per square foot of living area falls within the range established by the best comparables 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: 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

Jeff Day, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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