



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

APPELLANT: Derek and Meredith Leggitt
DOCKET NO.: 16-02339.001-R-1
PARCEL NO.: 12-31-216-004

The parties of record before the Property Tax Appeal Board are Derek and Meredith Leggitt, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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: \$106,189
IMPR.: \$243,613
TOTAL: \$349,802

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 one and one-half story single-family dwelling of frame exterior construction with 4,300 square feet of living area. The dwelling was constructed in 1954 with an effective age of 1989 due to remodeling and additions constructed in 2007. Features of the home include a basement with a finished area, central air conditioning, three fireplaces, and a 660-square foot garage¹. The dwelling is located in Lake Forest, Shields Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located from 0.24 to

¹ Appellants provided limited information regarding the features of the subject property and the comparables. Additional information regarding the properties' description was gleaned by the Property Record Cards submitted by the board of review.

0.57 of a mile from the subject and all having the same neighborhood code as the subject. The comparables consist of one, one and three-quarter story and three, one and one-half story single-family residential structures of frame or brick exterior construction. The dwellings contain from 3,698 to 4,738 square feet of living area. The houses were built between 1958 and 1966; two of the comparables have effective ages of 1981 and 1972, respectively, due to remodeling in 2000 and 2007. Each of the comparables has a full basement, one with a finished area, central air-conditioning, two to four fireplaces, and a garage ranging in size from 552 to 826 square feet of building area. The comparables have improvement assessments ranging from \$142,720 to \$187,498 or from \$33.64 to \$40.31 per square foot of living area.

Based on this evidence, the appellants requested that the improvement assessment be lowered to \$186,706 or \$43.42 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 \$394,802. The subject property has an improvement assessment of \$243,613 or \$56.65 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 located from 0.14 of a mile to 1.023 miles from the subject. None of the comparables have the same neighborhood code as the subject. The parcels are improved with one, one and three-quarter story and three, two-story single-family residential structures of frame, brick, or frame and stone exterior construction. The dwellings were built between 1948 and 1966 and each was remodeled or expanded from 2001 to 2015. The dwellings range in size from 3,730 to 5,028 square feet of living area. Three of the comparables have a basement with a finished area; one has an unfinished basement. Each comparable has central air-conditioning, two to five fireplaces, and a garage ranging in size from 594 to 734 square feet of building area. The comparables have improvement assessments ranging from \$206,064 to \$320,889 or from \$51.13 to \$63.82 per square foot of living area. The board also reported that the subject sold for \$1,100,000 in September 2015 after significant updating, remodeling and expansion in size. 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.

The parties presented data on eight suggested comparables for the Board's consideration. The Board gave less weight to appellants' comparables #2, #3 and #4 as comparable #2 is a smaller dwelling, is dissimilar in design and has an older effective age when compared to the subject. Comparables #3 and #4 are older dwellings that have not been remodeled like the subject.

The Board finds that that the subject sold in 2015 for \$1,100,000. The board of review noted that the subject had been significantly remodeled and updated and expanded in size from a 1,500-square foot ranch to a 4,300-square foot home in 2007. Therefore, the Board finds that appellants' comparable #1 and the board of review comparables are most similar to the subject in design, age, location, size, and most features. Each of these comparables, though built over 50 years ago, has been recently remodeled and/or expanded in dwelling area, similar to the subject. These comparables had improvement assessments ranging from \$187,498 to \$320,889 or from \$39.57 to \$63.82 per square foot of living area. The subject's improvement assessment of \$243,613 or \$56.65 per square foot of living area falls above the range established by the most similar comparables submitted for the Board's consideration. Based on this evidence, the Board finds the subject's assessment is supported and a reduction 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: August 21, 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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