



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

APPELLANT: Kathy Jones  
DOCKET NO.: 16-02366.001-R-1  
PARCEL NO.: 13-02-117-013

The parties of record before the Property Tax Appeal Board are Kathy Jones, 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:** \$27,840  
**IMPR.:** \$113,646  
**TOTAL:** \$141,486

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 one-story dwelling of brick exterior construction with 2,720 square feet of living area. The dwelling was constructed in 1954. Features of the home include a crawl space foundation, two fireplaces and a 600 square foot garage. The property has a 10,272 square foot site and is located in Tower Lakes, Cuba Township, Lake County.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood number as the subject and within .53 of a mile of the subject property. The comparables were improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,807 to 2,922 square feet of living area. The dwellings were constructed from 1956 to 1964, with two comparables having effective ages of 1967 or 1969. Each comparable has a basement, with two having finished area, central air conditioning and one

or three fireplaces. In addition, two comparables contain a 613 or 675 square foot garage. The comparables have improvement assessments ranging from \$93,321 to \$120,707 or from \$33.25 to \$41.45 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's building assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,486. The subject property has an improvement assessment of \$113,646 or \$41.78 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 in the same neighborhood number as the subject and within .54 of a mile of the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,075 to 2,146 square feet of living area. The dwellings were built from 1940 to 1957, with two comparables having effective ages of 1958 and 1959. Each comparable has a crawl space foundation and a garage ranging in size from 400 to 742 square feet of building area. Additionally, one comparable has central air conditioning and two comparables have either one or two fireplaces. The comparables have improvement assessments ranging from \$87,324 to \$95,089 or from \$42.08 to \$44.31 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant 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 no reduction in the subject's assessment is warranted.

The parties submitted six suggested equity comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant for their superior basement foundations with two comparables having finished area unlike the subject's crawl space foundation. Furthermore, the appellant's comparable #1 also lacks a garage when compared to the subject.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. Although these comparables are smaller in dwelling size when compared to the subject, they are similar to the subject in location, design, age, foundation and features. These comparables had improvement assessments ranging from \$87,324 to \$95,089 or from \$42.08 to \$44.31 per square feet of living area. The subject property has an improvement assessment of \$113,646 or \$41.78 per square foot of living area, which falls above the best comparables in this record in terms of overall value, but slightly below on a price per square foot basis. The subject is above the range with its total improvement assessment which appears to be justified given its considerably larger dwelling size. Accepted real estate valuation theory provides, all factors

being equal, as the size of a property increase, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. After considering adjustments to the comparables for differences, like dwelling size, when compared to the subject, the Board finds the subject's improvement assessment is supported. 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 no reduction in the subject's assessment is justified.

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 presented.

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.

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Chairman



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Member



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Member



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Member



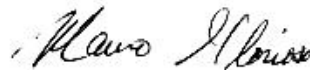
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Member

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: November 19, 2019



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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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