



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

APPELLANT: Joseph Jane
DOCKET NO.: 16-02368.001-R-1
PARCEL NO.: 11-02-202-016

The parties of record before the Property Tax Appeal Board are Joseph Jane, 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: \$54,217
IMPR.: \$93,032
TOTAL: \$147,249

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 frame exterior construction with 2,328 square feet of living area. The dwelling was constructed in 1985. Features of the home include a full unfinished basement, central air conditioning, a fireplace, a 552-square foot attached garage, and an in-ground swimming pool. The dwelling is located in Libertyville Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted grid analyses on nine equity comparables. Upon review, the Board noted that there were three duplicate properties. After disregarding the duplicates, there are six equity comparables left for the Board's consideration. The properties are located from 0.03 to 0.33 of a mile from the subject and all have the same neighborhood code as the subject. The comparables consist of two-story single-family residential structures of frame exterior

construction containing from 2,320 to 2,653 square feet of living area. The houses were built from 1983 to 1986. Each of the comparables has an unfinished basement, central air-conditioning, a fireplace, and an attached garage ranging in size from 529 to 624 square feet of building area. The comparables have improvement assessments ranging from \$85,563 to \$97,498 or from \$36.07 to \$38.61 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 \$147,249. The subject property has an improvement assessment of \$93,032 or \$39.96 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 parcels are located from 0.112 to 0.302 of a mile from the subject and all have the same neighborhood code as the subject. The comparables are improved with two-story single-family residential structures of frame exterior construction. The dwellings were built from 1984 to 1987 and contain from 2,178 to 2,524 square feet of living area. Each of the comparables has an unfinished basement, central air-conditioning, one or two fireplaces, and an attached garage ranging in size from 528 to 1,488 square feet of building area. The comparables have improvement assessments ranging from \$90,385 to \$101,843 or from \$38.76 to \$43.08 per square foot of living area. The board of review submitted Property Record Cards for its comparables and for the subject. The subject's card shows that the property's in-ground swimming pool is 648-square feet in size. Based on this evidence, the board of review requested confirmation of 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 presented data on ten suggested comparables for the Board's consideration. The Board gave less weight to board of review comparables #1 and #3 which both have much larger garages, superior when compared to the subject. The Board finds the best evidence of market value to be the appellant's comparables and board of review comparables #2 and #4 which are most similar to the subject in design, age, location, size, foundation and most features. These comparables had improvement assessments ranging from \$85,563 to \$101,295 or from \$36.07 to \$40.13 per square foot of living area. The subject's improvement assessment of \$93,032 or \$39.96 per square foot of living area falls within the range established by the most similar comparable in this record. After considering adjustments for differences in dwelling size, basement area, and some features, the Board finds that 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: September 18, 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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