



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

APPELLANT: Joseph Junius  
DOCKET NO.: 16-02402.001-R-1  
PARCEL NO.: 06-21-406-011

The parties of record before the Property Tax Appeal Board are Joseph Junius, 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 a reduction 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:** \$16,941  
**IMPR.:** \$46,500  
**TOTAL:** \$63,441

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 vinyl siding exterior construction with 1,809 square feet of living area. The dwelling was constructed in 1993. Features of the home include an unfinished basement, central air conditioning and a 462-square foot garage. The property has a 5,287-square foot site and is located in Round Lake Park, Avon Township, Lake County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not challenge the subject's land assessment. In support of this argument, the appellant submitted information on nine equity comparables located within .10 of a mile and in the same neighborhood code as the subject. The comparables are described as two-story single-family dwellings of vinyl-siding exterior construction ranging in size from 1,734 to 1,879 square feet of living area. The dwellings were constructed from 1993 to 1995. Features of the comparables

include basements with two comparables having a finished area. All dwellings have central air conditioning, a fireplace and a garage containing 420 or 462 square feet of building area. The properties have improvement assessments ranging from \$31,996 to \$48,131 or from \$17.69 to \$26.61 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,953. The subject property has an improvement assessment of \$49,012 or \$27.09 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, three of which were also submitted by the appellant. The comparables are located within .085 of a mile from the subject and in the same neighborhood code as defined by the local assessor. The comparables are improved with two-story single-family dwellings of vinyl-siding exterior construction containing either 1,753 or 1,809 square feet of living area. The dwellings were constructed in 1993 or 1994. The comparables feature basements with two having a finished area. Each comparable has central air-conditioning, one fireplace and a garage containing 462 square feet of building area. The comparables have improvement assessments ranging from \$46,537 to \$50,953 or from \$25.73 to \$29.07 per square foot of living area. The board of review also submitted property record cards for the subject as well as their own comparables. 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 proven 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted for the Board's consideration a total of ten suggested equity comparables which includes three comparables submitted by both parties. The Board gave less weight to appellant's comparable #4/board of review comparable #3, appellant's comparable #6 and board of review comparable #4 due to their superior finished basements when compared to the subject.

The Board finds the best evidence of market value to be the remaining seven comparables submitted by the parties which includes two common comparables. These comparables are most similar to the subject in location, style, age, dwelling size, and features. These most similar comparables have improvement assessments ranging from \$31,996 to \$46,797 or from \$17.69 to \$25.87 per square foot of living area. The subject's improvement assessment of \$49,012 or \$27.09 per square foot of living area is above the range established by the most similar comparables in this record. Based on this record, the Board finds that the appellant did

demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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: October 15, 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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