



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

APPELLANT: Michael Bradburn
DOCKET NO.: 16-02408.001-R-1
PARCEL NO.: 06-26-116-004

The parties of record before the Property Tax Appeal Board are Michael Bradburn, 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: \$17,644
IMPR.: \$32,300
TOTAL: \$49,944

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 split-level style single-family dwelling with vinyl siding exterior construction with 850 square feet of above grade living area. The dwelling was constructed in 1963. Features of the home include a finished lower level with 850 square feet, central air conditioning, one fireplace and a two-car attached garage with 447 square feet of building area. The property has a 10,454 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables improved with split-level style dwellings with vinyl siding exteriors that range in size from 832 to 912 square feet of above grade living area. The dwellings were built from 1953 to 1974. Each comparable has a finished lower level ranging in size from 816 to 912 square feet.

Each comparable has central air conditioning, one comparable has two fireplaces and each comparable has an attached or detached garage ranging in size from 264 to 576 square feet of building area. The comparables have improvement assessments ranging from \$32,563 to \$36,675 or from \$37.06 to \$40.75 per square foot of above living area. The appellant requested the subject's improvement assessment be reduced to \$32,300 or \$38.00 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,966. The subject property has an improvement assessment of \$36,322 or \$42.73 per square foot of above grade living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with split-level dwellings with vinyl siding exteriors that range in size from 871 to 912 square feet of above grade living area. Board of review equity comparables #1, #3 and #4 are the same properties as appellant's comparables #4, #1 and #2, respectively. Board of review comparable #2 was constructed in 1952, has a finished lower level, central air conditioning, one fireplace and an attached one-car garage with 288 square feet of building area. This property has an improvement assessment of \$38,442 or \$42.15 per square foot of above grade living area. The board of review requested the assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains information on eight equity comparables submitted by the parties to support their respective positions with three comparables being common to both parties. The comparables were similar the subject in style, size and features with primary differences being in age with respect to appellant's comparables #2, #3, #6 and board of review comparable #2. Appellant's comparable #2 was also board of review comparable #1. These comparables were given less weight due to differences from the subject in age. The remaining comparables submitted by the parties were more similar to the subject in age and had improvement assessments ranging from \$37.06 to \$38.35 per square foot of above grade living area. The subject's improvement assessment of \$42.73 per square foot of above grade living area falls above the range established by the best comparables in this record. Based on this record the Board finds a reduction in the subject's improvement assessment commensurate with the appellant's request is 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: October 15, 2019



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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