



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

APPELLANT: Lynda Fitch
DOCKET NO.: 16-02742.001-R-1
PARCEL NO.: 02-28-201-095

The parties of record before the Property Tax Appeal Board are Lynda Fitch, the appellant; 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: \$6,893
IMPR.: \$39,925
TOTAL: \$46,818

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 condominium with a wood siding exterior containing 1,406 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full basement that is partially finished with 501 square feet of living area, central air conditioning, 2½ bathrooms and an attached garage with 420 square feet of building area. The property is located in Lake Villa, Lake Villa 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 three comparable sales improved with two-story condominium units each with 1,406 square feet of living area. The dwellings were constructed in 1998. Two comparables have unfinished basements, each comparable has central air conditioning, each of the comparables has 1½ bathrooms, and each comparable has an attached garage with 420 square feet of building area. The comparables have improvement assessments of either \$35,004 or \$39,447 or \$24.90 or \$28.06 per square foot of

living area. The appellant requested the subject's improvement assessment be reduced to \$37,850.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,818. The subject has an improvement assessment of \$39,925 or \$28.40 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 improved with two-story condominiums. Comparables #1 and #2 were the same properties as appellant's comparables #1 and #3, respectively. The two additional comparables each have 1,378 square feet of living area and were constructed in 1999. Each property has a full basement with one having finished area, central air conditioning, 1½ or 2½ bathrooms, and a 420 square foot attached garage. The comparables have improvement assessments ranging from \$37,850 to \$39,528 or from \$26.92 to \$28.69 per square foot of living area. The board of review requested the assessment be sustained.

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 a reduction in the subject's assessment is not warranted.

The record contains five comparables submitted by the parties to support their respective positions with two comparables being common to both parties. The comparables were relatively similar to the subject property with the exception appellant's comparables #1 and #3 have unfinished basements, appellant's comparable #2 has no basement, and board of review comparables #1 through #3 have unfinished basements, which would require upward adjustments to make them equivalent to the subject property. Additionally, the appellant's comparables and board of review comparables #1 and #2 each have 1½ bathrooms, inferior to the subject's 2½ bathrooms, which would require upward adjustments to make them equivalent to the subject property. These comparables have improvement assessments that ranged from \$35,004 to \$39,528 or from \$24.90 to \$28.69 per square foot of living area. The subject's improvement assessment of \$39,925 or \$28.40 per square foot of living area falls above the overall range but within the range established by the comparables on a square foot basis. After considering the adjustments that would need to be made to make the comparables equivalent to the subject property, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: November 19, 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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