



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

APPELLANT: Christopher Patula
DOCKET NO.: 16-02746.001-R-1
PARCEL NO.: 06-36-106-009

The parties of record before the Property Tax Appeal Board are Christopher Patula, 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: \$19,829
IMPR.: \$69,808
TOTAL: \$89,637

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 with a vinyl siding exterior containing 2,248 square feet of living area. The dwelling was built in 2000. Features of the home include a 1,044 square foot basement with 575 square feet of finished area, central air conditioning, one fireplace and a two-car attached garage with 420 square feet of building area. The property has an 11,740 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 three equity comparables improved with two-story dwellings with vinyl siding exteriors ranging in size from 2,266 to 2,523 square feet of living area. The homes were built in 1996 and 1998. Each comparable has an unfinished basement ranging in size from 890 to 1,219 square feet, central air conditioning, one fireplace and a garage ranging in size from 460 to 885 square feet of building area. These properties have improvement assessments ranging from \$67,419 to \$70,071 or from

\$27.77 to \$29.75 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$67,400 or \$29.98 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 \$89,637. The subject property has an improvement assessment of \$69,808 or \$31.05 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 dwellings with vinyl siding containing 2,266 or 2,346 square feet of living area. The dwellings were built in 1997 and 1998. Each home has a basement ranging in size from 776 to 1,229 square feet with one being finished with 776 square feet of living area. Each comparable also has central air conditioning, one fireplace and an attached two-car garage with either 454 or 460 square feet of building area. These properties have improvement assessments ranging from \$67,419 to \$70,602 or from \$29.75 to \$31.16 per square foot of living area. Board of review comparable #4 is the same property as appellant's comparable #3. 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 parties submitted six comparables to support their respective arguments with one comparable being common to both parties. All the comparables are relatively similar to the subject property in style, age, size and features with the exception that five of the properties have unfinished basements whereas the subject property has a basement that is partially finished, which would require upward adjustments to these comparables for the lack of this feature to make them equivalent to the subject property. Additionally, appellant's comparable #2 has a significantly larger garage than the subject property, which would require a downward adjustment for this feature to make the property equivalent to the subject. The comparables provided by the parties have improvement assessments ranging from \$67,419 to \$70,602 or from \$27.77 to \$31.16 per square foot of living area. The most similar comparable in the record is board of review comparable #3, which also has a finished basement like the subject property. The improvement assessment for board of review comparable #3 is \$70,602 or \$31.16 per square foot of living area. The subject's improvement assessment of \$69,808 or \$31.05 per square foot of living area falls within the range established by the comparables in this record and is slightly below the most similar comparable submitted by the parties. 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 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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