



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

APPELLANT: Robert Killian
DOCKET NO.: 16-02758.001-R-1
PARCEL NO.: 01-25-201-054

The parties of record before the Property Tax Appeal Board are Robert Killian, 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 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: \$12,745
IMPR.: \$55,910
TOTAL: \$68,655

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 wood siding exterior containing 1,928 square feet of living area. The dwelling was constructed in 1994. Features of the home include central air conditioning, one fireplace and a two-car attached garage with 560 square feet of building area. The property has a 10,018 square foot site and is located in Antioch, Antioch 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 wood siding exteriors that range in size from 1,928 to 2,092 square feet of living area. The dwellings range in age from 24 to 26 years old. Each comparable has a basement, central air conditioning, one fireplace and an attached garage ranging in size from 504 to 576 square feet of building area. These properties have improvement assessments ranging from \$56,408 to \$63,269 or from \$29.05 to \$30.45 per square

foot of living area. The appellant requested the subject's improvement assessment be reduced to \$53,055 or \$27.52 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 \$84,196. The subject property has an improvement assessment of \$71,451 or \$37.06 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one, 1.5-story home and two, 2-story homes that range in size from 1,267 to 1,920 square feet of living area. The homes were built from 1993 to 1999. Each comparable has a wood siding exterior, one comparable has a basement, and two comparables have garages with 320 and 792 square feet, respectively. These properties have improvement assessments ranging from \$52,021 to \$76,169 or from \$31.14 to \$41.06 per square foot of living area. The board of review requested the assessment be confirmed.

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

The record contains six comparables submitted by the parties to support their respective positions. The Board gives less weight to board of review comparable #1 due to its different style, smaller living area and basement foundation relative to the subject property. The Board gives less weight to board of comparable #3 as this property appears to be an outlier relative to the appellant's comparables and board of review comparable #2, which are similar to this comparable property in age, size and style. The Board finds the best evidence of assessment equity to be appellant's comparables and board of review comparable #2. These comparables are similar to the subject in style, age, and size. The appellant's comparables are similar to the subject in features with the exception each has a basement while the subject property has no basement making these properties superior to the subject, which would require downward adjustments to make these properties equivalent to the subject property. Board of review comparable #2 has no fireplace and no garage making it inferior to the subject property because the subject has both a fireplace and a garage, which would require an upward adjustment to the comparable to make it equivalent to the subject property. These four comparables have improvement assessments that range from \$56,408 to \$63,269 or from \$29.05 to \$31.14 per square foot of living area. The subject's improvement assessment of \$71,451 or \$37.06 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds 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 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert Killian
39860 N Circle Ave
Antioch, IL 60002

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085