



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

APPELLANT: Jerrold Losch
DOCKET NO.: 16-03755.001-R-1
PARCEL NO.: 10-07-201-004

The parties of record before the Property Tax Appeal Board are Jerrold Losch, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$16,967
IMPR.: \$55,046
TOTAL: \$72,013

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 is improved with a one-story dwelling with wood siding containing 1,619 square feet of living area. The dwelling was built in 1969. Features of the home include a partial basement that is partially finished, central air conditioning, two fireplaces, 2½ bathrooms and an attached two-car garage with 546 square feet of building area. The property has a 36,711 square foot site and is located in Grayslake, Fremont 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 six equity comparables improved with one-story dwellings with wood siding exteriors that range in size from 1,434 to 1,728 square feet of living area. The dwellings were built from 1961 to 1979. Each home has a basement with two having finished area; five comparables have central air conditioning; three comparables each have one fireplace; and each comparable has an attached

garage ranging in size from 500 to 750 square feet of building area. Two comparables have one bathroom, two comparables have 1½ bathrooms; one comparable has two bathrooms, and one comparable has 2½ bathrooms. The comparables have improvement assessments ranging from \$46,595 to \$55,359 or from \$28.05 to \$33.47 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$53,427 or \$33.00 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 \$72,013. The subject property has an improvement assessment of \$55,046 or \$34.00 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 one-story dwellings that range in size from 1,348 to 2,018 square feet of living area. The homes were built from 1962 to 1971. Each comparable has a basement with two being partially finished; each comparable has central air conditioning, and each comparable has one or two fireplaces. The comparables have 2 or 2½ bathrooms. Each comparable has an attached garage ranging in size from 336 to 528 square feet of building area, and three comparables have additional detached garages ranging in size from 440 to 832 square feet of building area. The comparables have improvement assessments ranging from \$50,642 to \$66,147 or from \$32.78 to \$39.13 per square foot of living area.

The board of review also submitted a grid analysis of the appellant's comparables.

Based on this evidence 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains ten comparables submitted by the parties to support their respective arguments. The Board gives less weight to board of review comparables #1, #2 and #4 due to differences from the subject dwelling in size and the fact that each of these comparables has an additional detached garage. The remaining comparables are more similar to the subject in size and relatively similar to the subject in features with the following exceptions. The Board finds appellant's comparables #1, #2, #4 and #5 as well as board of review comparable #3 have unfinished basements while the subject has a partial finished basement; appellant's comparables #2, #3, #4, #5 and #6 have fewer bathrooms than the subject dwelling; each of the remaining comparables has fewer fireplaces than the subject property; and appellant's comparable #3 has no central air conditioning while the subject has central air conditioning. The differing amenities between the appellant's comparables and board of review comparable #3 make these dwellings inferior to the subject property, which would require upward adjustments to the assessments to

make them equivalent to the subject property. These seven comparables have improvement assessments that range from \$28.05 to \$33.47 per square foot of living area. The subject's improvement assessment of \$34.00 per square foot of living area falls above the range established by the best comparables in this record but justified considering its superior features relative to these properties. 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

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

APPELLANT

Jerrold Losch, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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