



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

APPELLANT: Southshore Village LLC
DOCKET NO.: 16-04043.001-C-2 through 16-04043.003-C-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Southshore Village LLC, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-04043.001-C-2	14-19-201-020	228,266	101,451	\$329,717
16-04043.002-C-2	14-19-201-021	300,285	0	\$300,285
16-04043.003-C-2	14-19-200-011	96,409	0	\$96,409

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from three decisions of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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 three separate lakefront parcels: parcel 14-19-200-011 consists of .76-acres or 33,066 square feet of land area; parcel 14-19-201-020 consists of 2.94-acres or 128,066 square feet of land area which is improved with a one-story duplex dwelling built in 1957 and containing 2,254 square feet of living area; and parcel 14-19-201-021 consist of 3.33-acres or 145,055 square feet of land area. Besides the duplex dwelling, the parcels are occupied by 40 separate leased mobile home sites. Thus, the three parcels have a total land area of 306,187 square feet or 7.03-acres and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the land assessment; no dispute has been raised by the appellant concerning the improvement assessment of the dwelling located on parcel 14-19-201-020.

In support of this land inequity argument, the appellant submitted a four-page listing identifying the parcel number, city, address, lot size (square footage) and neighborhood number of each vacant commercial (non-exempt) parcel in Ela Township that exceeds 10,000 square feet of land area with the applicable land assessment and assessment per square foot for 182 properties. The parcels range in size from 10,890 to 5,995,163 square feet of land area or from .25 of an acre to 137.63-acres of land with assessments ranging from \$1,009 to \$1,453,262 or from \$.0034 to \$3.5926 per square foot of land area. The appellant reports there is a mean land assessment of \$1.4464 per square foot.

Based on the foregoing evidence, the appellant argues for application of the mean assessment per square foot of \$1.4464 to the subject land assessments to total \$442,868

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the three subject parcels of \$726,411. The subject parcels have a combined land assessment of \$624,920 or \$2.04 per square foot of land area.

In response to the appellant's equity evidence, the board of review contended that the appellant's list of land assessments for 182 parcels in Ela Township fails to provide sufficient detail to evaluate the comparability of the 182 parcels to the subject. The board of review contends the appellant's comparables are "from all over the township and vary significantly in size from the subject." The appellant's submission also fails to indicate whether any of the comparables have lake frontage like the subject. The board of review contends lake frontage "is a very important element of comparison" in this matter.

In support of its contention of the correct assessment, the board of review submitted three separate grid analyses for each of the three parcels on appeal based on the contention that each parcel is buildable and could be sold and independently developed. In addition, the board of review submitted maps and property record cards for the subject and comparable parcels.

For parcels 14-19-201-020 and 14-19-201-021 on appeal, the board of review separately submitted information on three equity comparables located in Lake Zurich and within approximately .83 of a mile from the subject parcels. Comparables #1 and #2 are described as "Lake Zurich Water Front" like the subject parcels and comparable #3 is described as located "on Rt. 22 across from Lake." Two of the comparables have been improved; these comparable commercial parcels range in size from 47,480 to 91,798 square feet of land area or from 1.09 to 2.11-acres of land. The comparables have land assessments ranging from \$123,687 to \$194,705 or from \$1.93 to \$2.94 per square foot of land area.

For parcel 14-19-200-011, the board of review submitted information on three equity comparables located in Lake Zurich and within approximately .77 of a mile from the subject parcel. Each comparable is described as "Lake Zurich Water Front" like the subject parcel. One comparable has been improved; these comparable commercial parcels range in size from 36,155 to 66,211 square feet of land area or from .83 of an acre to 1.52-acres of land. The comparables have land assessments ranging from \$119,951 to \$194,705 or from \$2.61 to \$3.32 per square foot of land area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the assessments of each of the three subject parcels.

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 186 suggested comparable parcels to support the parties' respective positions before the Property Tax Appeal Board. Less weight is given the equity analysis of 182 parcels provided by the appellant as the submission lacks sufficient descriptive information with respect to the location and/or lake front characteristics these parcels may have and many of the parcels are substantially smaller than the subject parcels. Thus, the Board finds the appellant's submission fails to assist this Board in determining the parcels' degree of similarity to the subject property.

The Board finds the best evidence of assessment equity to be the board of review comparables. These four comparables had land assessments that ranged from \$119,951 to \$194,705 or from \$1.93 to \$3.32 per square foot of land area. The subject's land assessment of \$2.04 per square foot of land area falls within the range established by the best comparables in this record. 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: July 21, 2020



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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