



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

APPELLANT: Joshua & Margaret Daugherty
DOCKET NO.: 16-04124.001-R-1
PARCEL NO.: 15-29-414-006

The parties of record before the Property Tax Appeal Board are Joshua & Margaret Daugherty, the appellants, 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: \$ 27,667
IMPR.: \$ 92,426
TOTAL: \$120,093

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 of wood siding exterior construction with 1,842 square feet of living area. The dwelling was constructed in 1983. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 399 square foot garage. The property has a 7,830 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal concerning both the land assessment and the improvement assessment of the subject property. In support of this argument, the appellants submitted information on three equity comparables located in close proximity to the subject property. The comparable parcels range in size from 9,636 to 11,638 square feet of land area and have land assessments ranging from \$23,815 to \$28,236 or from \$2.05 to \$2.66 per square foot of land area.

The parcels have each been improved with a two-story dwelling of wood siding exterior construction that was built in 1983. The homes each contain 1,842 square feet of living area with partial basements, one of which has finished area. Each dwelling has central air conditioning, one comparable has a fireplace and each dwelling has a 399 square foot garage. The comparables have improvement assessments ranging from \$86,705 to \$92,343 or from \$47.07 to \$50.13 per square foot of living area.

The appellants also provided a brief with the appeal contending that in recent years, the property taxes on the subject dwelling have increased a total of 16%. In contrast, nearby similar model homes have tax bills of about \$10,200 to \$10,800 as compared to the subject's \$11,600 tax bill. The appellants contend this higher tax bill and accompanying increase in escrow payments causes a financial burden.

Based on the foregoing evidence, the appellants requested a reduced land assessment of \$24,500 or \$3.13 per square foot of land area and a reduced improvement assessment of \$86,700 or \$47.07 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 \$120,093. The subject property has a land assessment of \$27,667 or \$3.53 per square foot of land area and an improvement assessment of \$92,426 or \$50.18 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 located in close proximity to the subject. The comparable parcels range in size from 8,495 to 15,592 square feet of land area and have land assessments ranging from \$29,542 to \$32,430 or from \$2.00 to \$3.48 per square foot of land area.

The parcels have each been improved with a two-story dwelling of wood siding exterior construction that was built in 1983. The homes each contain 1,842 square feet of living area with partial basements, two of which have finished areas. Each dwelling has central air conditioning, two comparables each have a fireplace and each dwelling has a 399 square foot garage. The comparables have improvement assessments ranging from \$94,178 to \$95,728 or from \$51.13 to \$51.97 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's land and improvement assessments.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal concerning both the land assessment and the improvement assessment. 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 appellants did not meet this burden of proof

as to either the land or the improvement assessment and reductions in the subject's land and improvement assessments are not warranted.

In this appeal the parties provided information on six comparables with land sizes ranging from 8,495 to 15,592 square feet of land area with land assessments ranging from \$23,815 to \$32,430 or from \$2.00 to \$3.48 per square foot of land area. The subject parcel of 7,830 square feet is smaller than each of the comparable parcels presented and has a land assessment of \$27,667 or \$3.53 per square foot of land area, which is above the range established by the comparables in the record. The subject's slightly higher per-square-foot value appears to be justified on principles of market value where smaller parcels generally have a higher per-square-foot value than larger similar parcels. On this limited record, the Board finds a reduction in the subject's land assessment is not justified.

As to the improvement inequity argument, the parties provided information on six comparables of identical story height, exterior construction, age, dwelling size and similar partial basement foundation along with air conditioning and 399 square foot garage. Differences occurred in basement finish and fireplace amenity. Based on these differences, the Board has given reduced weight to appellants' comparables #1 and #3 along with board of review comparable #3 as each of these dwellings have unfinished basements which differs from the subject which has 558 square feet of finished basement area.

The Board finds the best evidence of assessment equity to be appellants' comparable #2 along with board of review comparables #1 and #2. These three comparables had improvement assessments that ranged from \$50.13 to \$51.97 per square foot of living area. The subject's improvement assessment of \$50.18 per square foot of living area falls within the range established by the best comparables in this record.

Finally, as to the appellants' brief concerning varying tax bills between the subject property and neighboring properties, it must be noted that the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)). Therefore, the Board has no jurisdiction to address the appellants' contention that their tax bill has risen and/or is more than the tax bill of nearby similar properties.

Based on this record as to the appellants' inequity argument, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land or improvement assessments were inequitable and reductions in the subject's land and improvement assessments are 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: January 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

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