



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

APPELLANT: Dennis Jagla  
DOCKET NO.: 16-04138.001-R-1  
PARCEL NO.: 11-10-200-003

The parties of record before the Property Tax Appeal Board are Dennis Jagla, 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:** \$67,315  
**IMPR.:** \$47,620  
**TOTAL:** \$114,935

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 one-story dwelling of frame construction with 1,728 square feet of living area. The dwelling was constructed in 1955 on a crawl space foundation. Features of the home include central air conditioning, a fireplace and a 480 square foot garage. The subject also features a dog run and a barn. The property has a 104,799 square foot site and is located in Green Oaks, Libertyville Township, Lake County.

The appellant appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process concerning both the land and improvement assessments of the subject property. In support of these inequity arguments, the appellant submitted a grid analysis on four comparable properties located within 2 blocks of the subject, with two located on the same street as the subject. At hearing the appellant pointed out that the subject was in poor condition with a cracked concrete patio and sidewalk along with window frames in poor condition. The appellant

testified it would cost approximately \$15,000 to repair the subject. In addition, the appellant testified the subject is located in a flood plain.

The comparable parcels presented by the appellant range in size from 39,401 to 42,230 square feet of land area. The parcels had land assessments of either \$45,181 or \$45,182 or either \$1.07 or \$1.15 per square foot of land area. The subject has a land assessment of \$67,315 or \$0.64 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$53,475 or \$0.51 per square foot of land area.

The four comparable frame dwellings were described as one-story dwellings which were built in either 1959 or 1960. The comparable dwellings range in size from 1,551 to 1650 square feet of living area. Two comparables have a basement with one being a full basement and two comparables have a crawl-space foundation. The dwellings each feature one fireplace, central air conditioning and a garage containing either 480 or 528 square feet of building area. The comparables have improvement assessments ranging from \$52,555 to \$59,436 or from \$31.61 to \$33.15 per square foot of living area. The subject's improvement assessment is \$47,620 or \$27.56 per square foot of living area.<sup>1</sup> Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$32,580 or \$18.85 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$114,935 was disclosed. The board of review presented a letter from the Libertyville Township Assessor, along with a grid analysis to support the subject's land and improvement assessments. The letter depicts the subject contained maintenance issues such as old windows and cracked concrete along with a 1,200 square foot barn and two porches that were in poor condition. The letter further depicts the two porches were removed from being assessed and the value of the barn was lowered based on its poor condition.

The board of review submitted three comparables to support the subject's assessment. Two of the comparables were also utilized by the appellant. The comparables are situated on parcels each containing 37,897 square feet of land area. The comparables are located within 0.723 miles of the subject. The comparables each have a land assessment of \$45,181 or \$1.19 per square foot of land area. The assessor's letter depicts there are multiple properties in the subject's neighborhood that also have areas that lie in a flood plain, however, no other properties are receiving a reduced land assessment based on this fact. Further, all properties in the subject's neighborhood are valued similarly using a base rate up to one-acre, with an additional value for excess land over one-acre.

In response to the improvement inequity claim, the board of review's grid analysis of four improved properties feature one-story frame dwellings built in either 1959 or 1960. The dwellings range in size from 1,604 to 1,656 square feet of living area. Each comparable has central air conditioning, a fireplace and a garage containing either 480 or 904 square feet of building area. These properties have improvement assessments ranging from \$52,555 to \$57,585 or from \$32.76 to \$34.77 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.

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<sup>1</sup> The appellant incorrectly reported the subject's improvement assessment on a per-square foot basis.

### **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 Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence submitted, the Board finds the appellant has not met this burden and a reduction is not warranted.

The appellant argued the subject property was inequitably assessed. More specifically, the appellant argued the board of review's comparables were in superior condition but submitted no evidence to support this claim.

The Board finds the parties submitted seven equity comparables for the Board's consideration, with two comparables being common to both parties. The Board gave less weight to appellant's comparables #1 and #2 due to differences in size and foundation when compared to the subject. The Board finds the board of review's comparables along with the two common comparables used by each party to be most similar to the subject in size, design, foundation, amenities and/or age. They have improvement assessments ranging from \$52,555 to \$57,585 or from \$32.76 to \$34.77 per square foot of living area. The subject property has an improvement assessment of \$47,620 or \$27.56 per square foot of living area, which falls below the range established by the most similar comparables contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction is not warranted.

As to the land inequity argument, the parties utilized the same comparables to support their respective positions before the Board. The parcels had land assessments of either \$45,181 or \$45,182 or from \$1.07 to \$1.19 per square foot of land area. The subject's land assessment of \$67,315 or \$0.64 per square foot of land area is below the range established by these comparables on a per-square-foot basis. Based on this data, the Board finds the evidence supports the subject's land assessment and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20

Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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: October 20, 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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