



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

APPELLANT: Jerial Jorden-Woods  
DOCKET NO.: 16-04215.001-R-1  
PARCEL NO.: 08-07-201-015

The parties of record before the Property Tax Appeal Board are Jerial Jorden-Woods, 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:** \$11,028  
**IMPR.:** \$48,492  
**TOTAL:** \$59,520

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 of wood siding exterior construction with 2,280 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 768 square foot garage. The property has a 14,994 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity of both the land and the improvement assessments as the bases of the appeal. In support of this argument, the appellant submitted information on eight equity comparables located within .45 of a mile of the subject. The comparables are described as one, one-story dwelling, two, tri-level dwellings and five, two-story dwellings of brick or wood siding exterior construction ranging in size from 1,092 to 2,468 square feet of living area. The dwellings range in age from 22 to 49 years old. The comparables have basements, with one having finished area. Five comparables have central air conditioning; five comparables each

have one fireplace; and each comparable has a garage ranging in size from 504 to 1,200 square feet of building area. The comparables have sites ranging in size from 8,335 to 32,626 square feet of land area and land assessments ranging from \$7,445 to \$12,712 or \$.37 to \$1.01 per square foot of land area. The improvement assessments range from \$36,097 to \$47,188 or from \$17.45 to \$26.81 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement and land assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,520. The subject property has a land assessment of \$11,028 or \$.74 per square foot of land area and an improvement assessment of \$48,492 or \$21.27 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 located within .404 of a mile of the subject property. The comparables are described as one, part two-story and part one-story dwelling and three, two-story dwellings of aluminum siding, wood siding or brick exterior construction ranging in size from 2,016 to 2,224 square feet of living area. The dwellings were constructed from 1987 to 1995. The comparables have unfinished basements; two comparable have central air conditioning; three comparables each have one fireplace; and each comparable has a garage ranging in size from 546 to 592 square feet of building area. The properties have sites ranging in size from 8,118 to 10,899 square feet of land area and have land assessments ranging from \$5,970 to \$7,979 or for \$.73 and \$.74 per square foot of land area. The improvement assessments range from \$39,188 to \$48,723 or from \$18.01 to \$24.17 per square foot of living area. Board of review comparable #2 was submitted by the appellant as comparable #1. The board of review also submitted information on four comparable sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 did not meet this burden of proof and no reduction in the subject's assessment as to either the land or the improvement assessment is warranted.

As an initial matter, the Board gives no weight to the board of review's comparable sales as this evidence does not address the appellant's assessment inequity argument.

As to the assessment inequity argument, the Board finds the parties submitted 11 equity comparables for consideration which includes the common comparable.

The Board gave less weight to the appellant's comparables #3, #5, #6, #7 and #8 based on their considerably smaller dwelling sizes when compared to the subject. In addition, comparables #6,

#7 and #8 are dissimilar one-story or tri-level dwellings when compared to the subject's two-story dwelling. The Board finds the best evidence of improvement assessment equity to be the remaining comparables in the record which includes the parties' common comparable. These comparables are similar to the subject in location, dwelling size, design, age and features with improvement assessments ranging from \$39,188 to \$48,723 or from \$17.45 to \$24.17 per square foot of living area. The subject has an improvement assessment of \$48,492 or \$21.27 per square foot of living area, which falls within the range established by the most similar comparables in this record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified.

As to the land inequity argument, the Board gave less weight to appellant's comparables #1, #3, #7, and #8 along with the board of review comparable #4 for their dissimilar lot sizes when compared to the subject's lot size. The remaining comparables' lot sizes are more similar to the subject's lot size and have land assessments ranging from \$5,970 to \$12,712 or from \$.70 to \$.74 per square foot of land area. The subject has a land assessment of \$11,028 or \$.74 per square foot of land area which is supported by the best comparables in the record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and no reduction in the subject's land assessment is justified.

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: 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

AGENCY

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

APPELLANT

Jerial Jorden-Woods  
2900 Tyler Avenue  
Waukegan, IL 60087

COUNTY

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