



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

APPELLANT: Gust and Susan Gustafson  
DOCKET NO.: 16-04634.001-R-1  
PARCEL NO.: 01-24-303-017

The parties of record before the Property Tax Appeal Board are Gust and Susan Gustafson, 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:** \$17,887  
**IMPR.:** \$77,228  
**TOTAL:** \$95,115

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 one-story single-family dwelling of frame exterior construction with 1,552 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement with finished area, central air conditioning and a 534 square foot garage. The property has an 8,089 square foot site and is located in a planned unit development (PUD) known as Newport Cove in Antioch, Antioch Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal concerning only the subject's land assessment; no dispute was raised concerning the improvement assessment. In support of this land inequity argument, the appellants submitted information on three equity comparables located from .11 to .18 of a mile from the subject property. None of the comparable properties are located in the same neighborhood code as the subject property as assigned by the township assessor. The comparable parcels range in size from 9,100 to 13,939 square feet of land area and have land assessments ranging from \$3,112 to \$4,767 or \$.34 per square foot of

land area. The parcels are improved with either a one-story or a two-story dwelling with wood siding exterior construction.

Based on this evidence, the appellants requested a land assessment for the subject parcel of \$.34 per square foot or \$2,750.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,115. The subject property has a land assessment of \$17,887 or \$2.21 per square foot of land area.

In response to the appellants' appeal, the board of review prepared a grid analysis reiterating the appellants' comparables noting the various neighborhood codes where each of the comparables were located and that each comparable was "not part of Newport Cove PUD. No HOA [homeowner's association], HOA amenities. Private septic." In contrast, the subject property is part of the Newport Cove PUD and pays \$195 per month HOA dues which include lawn care, snow removal, clubhouse, private marina, common area maintenance and public sewer.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .107 of a mile of the subject property. Also submitted was an internet printout describing Newport Cove the open spaces and restrictive covenants associated with the development. Each comparable is located in the same neighborhood code assigned by the assessor as the subject property. Each parcel has been improved with a one-story dwelling. The comparable parcels range in size from 6,647 to 8,316 square feet of land area and have land assessments of \$17,887 for each parcel or from \$2.15 to \$2.69 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's land assessment.

In written rebuttal, the appellants contend that the value assigned to the subject's land is "well out of proportion." The appellants acknowledged that the board of review comparables are each within the Newport Cove PUD. The appellants' comparables are of properties surrounding the subject with lots valued considerably less per square foot than the subject parcel. The appellants further asserted the appellant's comparable parcels were located closer to the Newport Cove open-space lakefront park with an unobstructed lake view which the subject parcel does not have. The appellants further reported a monthly fee of \$205 is paid to the HOA for maintenance and thus, the higher valuation placed on the subject parcel is equivalent to being "double taxed."

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven comparables submitted by the parties to support their respective positions. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These four comparables were located within the same PUD as the subject property. Each comparable had a land assessment of \$17,887, equivalent to the subject's land assessment. Although it would have been beneficial for the board of review to have provided land sales within the PUD to support the assigned land value, the evidence disclosed each site within the PUD was similarly assessed.

The Board gives less weight to the appellants' comparables as they differed from the subject in location in that none were located in the subject's PUD and did not enjoy similar conveniences as the subject property such as lawn care, snow removal, clubhouse, private marina, common area maintenance and public sewer. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

The Property Tax Appeal Board also takes judicial notice of two prior decisions rendered on land inequity arguments made concerning parcels located in the Newport Cove PUD. Bluff Lake Venture, LLC and Lake County Board of Review, Docket Nos. 15-03994.001-R-1 and 15-03995.001-R-1 (issued July 21, 2017).

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 taxation 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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.

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Chairman



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Member



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Member



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Member



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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



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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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