



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

APPELLANT: Lawrence & Carena Goodman
DOCKET NO.: 16-04761.001-R-1
PARCEL NO.: 16-06-304-004

The parties of record before the Property Tax Appeal Board are Lawrence & Carena Goodman, 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: \$191,623
IMPR.: \$117,992
TOTAL: \$309,615

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 single-family dwelling of brick exterior construction with 2,744 square feet of living area. The dwelling was constructed in 1959. Features of the home include a partially finished basement, central air conditioning, and a fireplace, along with an attached and detached garage containing 483 and 539 square feet of building area, respectively. The property also has an 800-square foot pool and is situated on a 76,230-square foot site. The subject property is located in Lake Forrest, West Deerfield Township, Lake County.

The appellants contend improvement and land assessment inequity along with a contention of law as the bases of the appeal. In support of these arguments, the appellants submitted information on three equity comparables located within .57 of a mile from the subject property.¹

¹ The appellants' grid analysis depicts descriptive information regarding the comparables which differs from the information on the property record cards. The Board finds the best descriptive evidence of lot sizes, features and

The comparables are described as two-story or one-story single-family dwellings of brick exterior construction ranging in size from 2,709 to 2,964 square feet of living area. The dwellings were constructed from 1962 to 1968. The comparables each feature a basement with one comparable having a finished area. The dwellings have central air conditioning, one or two fireplaces and an attached garage ranging in size from 441 to 704 square feet of building area. The properties have sites ranging in size from 26,904 to 65,340 square feet of land area. The comparables have improvement assessments ranging from \$83,134 to \$133,480 or from \$30.69 to \$47.95 per square foot of living area. The comparables have land assessments ranging from \$109,299 to \$182,927 or from \$2.51 to \$4.06 per square foot of land area.

In addition, the appellants submitted a brief contending that the 2016 assessment of the subject property was made without statutory authority under the Illinois Property Tax Code due to being assessed in a non-quadrennial assessment year and the subject having undergone no significant changes in its condition. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$165,000 and the subject's improvement assessment to \$85,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$309,615. The subject property has a land assessment of \$191,623 or \$2.51 per square foot of land area and an improvement assessment of \$117,992 or \$43.00 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 within .4 of a mile from the subject. One of which is located outside of the subject's subdivision. The comparables are improved with 1.5-story, 1.75-story and 2-story single-family dwellings of brick and wood siding exterior construction ranging in size from 2,475 to 3,131 square feet of living area. The dwellings were constructed from 1965 to 1967 and each features an unfinished basement, central air conditioning, two fireplaces and a garage ranging in size from 506 to 721 square feet of building area. The comparables have improvement assessments ranging from \$119,778 to \$153,734 or from \$42.57 to 49.31 per square foot of living area. The comparables have sites ranging in size from 35,088 to 68,389 square feet of land area with assessments ranging from \$134,082 to \$202,250 or \$2.96 and \$3.83 per square foot of land area. The board of review submitted property record cards and photographs of the subject property as well all comparables. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

Conclusion of Law

The taxpayers contend improvement and land assessment inequity along with contention of law as the bases 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

assessment amounts is the property record cards submitted by the board of review. Therefore, the Property Tax Appeal Board has used the corrected information provided by the board of review to describe the comparables.

§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.

Initially, as to the appellants' contention that the subject's reassessment was without statutory authority, The Property Tax Appeal Board finds the appellants presented nothing by the way of objective evidence to corroborate or validate the allegation that there was a general reassessment of the subject parcel in 2016 (or any other parcel in West Deerfield Township in 2016), or that the board of review was without authority to change the assessment.

The Property Tax Appeal Board finds Section 9-75 of the Property Tax Code provides that the township assessor may in any year, revise and correct an assessment **as appears to be just.** (35 ILCS 200/9-75).

Section 9-75 of the Property Tax Code provides:

The chief county assessment officer of any county with less than 3,000,000 inhabitants, or the township or multi-township assessor of any township in that county, may **in any year** revise and correct an assessment as appears to be just. Notice of the revision shall be given in the manner provided in Sections 12-10 and 12-30 to the taxpayer whose assessment has been changed. [Emphasis added].

(35 ILCS 200/9-75).

The Board finds Section 9-75 of the Property Tax Code (35 ILCS 200/9-75) clearly grants power to the chief county assessment officer and the township assessor to revise and correct individual assessments as appears to be just. In addition, Section 9-205 of the Property Tax Code grants the township assessor the authority to equalize assessments by stating:

When deemed necessary to equalize assessments between or within townships or between classes of property, or when deemed necessary to raise or lower assessments within a county or any part thereof to a level prescribed by law, changes in individual assessments **may be made by a township assessor** or chief county assessment officer, under Section 9-75, by application of a percentage increase or decrease to each assessment. [Emphasis added].

(35 ILCS 200/9-205).

The Board further finds the Property Tax Code requires **boards of review** to review and approve any assessment changes initiated by the assessor. Section 9-80 of the Property Tax Code provides in part:

All changes and alterations in the assessment of property shall be subject to revision by the **board of review in the same manner that the original assessments are reviewed.**

(35 ILCS 200/9-80).

Thus, the Board finds the framework of the Property Tax Code sets forth broad authority of assessors and boards of review to review, change, and equalize individual assessments. The Board finds there is nothing in this record to establish that this framework was not followed in establishing the assessment of the subject property under appeal.

As to the appellants' assessment inequity argument, the Board finds that the parties submitted for the Board's consideration a total of six suggested equity comparables with various degrees of similarity to the subject property. The Board gave less weight to appellant's comparable #3 due to its one-story design, unlike the subject's two-story design. The Board gave less weight to board of review comparable #3 due to its location being less proximate in distance and in a different neighborhood compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparables #1 and #2. These four comparables are most similar to the subject in location, size, style and features. These comparables had improvement assessments that ranged from \$83,134 to \$133,277 or from \$30.69 to \$48.40 per square foot of living area. These comparables also had land assessments that ranged from \$109,299 and \$202,250 or from \$2.96 to \$4.06 per square foot of land area. The subject's improvement assessment of \$117,992 or \$43.00 per square foot of living area and land assessment of \$191,623 or \$2.51 per square foot of land area fall within or below the range established by the best comparables in this record. After making appropriate adjustments to the comparables for differences in size and features in order to more closely conform to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement or land was inequitably assessed and, therefore, no reduction in the subject's assessment 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.

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: February 18, 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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