



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

APPELLANT: G. Neil Garrett
DOCKET NO.: 16-04847.001-R-1
PARCEL NO.: 02-29-100-013

The parties of record before the Property Tax Appeal Board are G. Neil Garrett, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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:^{1 2}

LAND: \$32,447
IMPR.: \$81,855
TOTAL: \$114,302

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 14.82-acre site improved with a one-story dwelling of frame construction with 2,161 square feet of building area. The dwelling was constructed in 1982 with features that include a full basement that is partially finished, central air conditioning, two fireplaces and an attached garage with 499 square feet of building area. The property is also improved with two pole frame buildings with 2,688 and 2,520 square feet of building area, respectively, and an in-ground swimming pool. The property has 12.18 acres of farmland and a 2.64-acre homesite. The property is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables improved with seven one-story dwellings and one two-story dwelling that ranged in size from 1,632 to 2,318 square

¹ The land assessment includes a farmland assessment of \$278 and a homesite assessment of \$32,169.

² The improvement assessment includes \$71,725 for the residence and \$10,130 for the farm buildings.

feet of living area. The dwellings were constructed from 1963 to 1988. Each comparable has a basement. No other descriptive information was provided about the dwellings. These properties were reported to have improvement assessments ranging from \$48,403 to \$73,336 or from \$24.68 to \$33.46 per square foot of living area. The appellant divided the subject's improvement assessment of \$81,855 by the dwelling size to arrive at an assessment of \$37.88 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$53,343.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$114,302. The board of review disclosed the subject property had a farmland assessment of \$278; a homesite assessment of \$32,169; a farm building assessment of \$10,130; and an assessment for the residence of \$71,725 or \$33.19 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 improved with one-story farm dwellings ranging in size from 1,632 to 2,602 square feet of living area. The dwellings were constructed from 1975 to 1988. Each comparable has a basement with two being partially finished; each comparable has central air conditioning; three comparables each have one fireplace; and each comparable has a garage ranging in size from 440 to 2,520 square feet of building area. Two of the comparables have farm buildings. The board of review indicated the comparable residences have improvement assessments ranging from \$53,852 to \$91,673 or from \$27.03 to \$35.23 per square foot of living area. The board of review requested confirmation of the assessment.

The appellant's counsel submitted rebuttal comments contending board of review comparables #1 and #4 were not comparable to the subject as neither property had a farm building.

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 a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the analysis provided by the board of review. The board of review analysis separated the components of the assessments for the subject property and the comparables. The board of review analysis also contained a more complete description of the features associated with the subject dwelling and the comparable dwellings than did the analysis provided by the appellant. The board of review comparable residences have improvement assessments ranging from \$53,852 to \$91,673 or from \$27.03 to \$35.23 per square foot of living area. The subject dwelling has an improvement assessment of \$71,725 or \$33.19 per square foot of living area, which falls within the range established by the best comparables in this record. The Board gave less weight to the appellant's analysis due to

the fact the appellant did not separate the subject's dwelling assessment from the farm building assessment, which then overstated the dwelling's assessment. Additionally, the appellant's submission does not include information associated with the features attributed to each comparable dwelling, which undermines any meaningful comparative analysis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: February 13, 2019



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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