



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

APPELLANT: Richard & Emily Pott
DOCKET NO.: 16-04853.001-R-1
PARCEL NO.: 15-20-302-007

The parties of record before the Property Tax Appeal Board are Richard & Emily Pott, the appellants, by Jessica Hill-Magiera, Attorney at Law, 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:

LAND: \$48,332
IMPR.: \$167,059
TOTAL: \$215,391

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 dwelling of wood siding and brick exterior construction with 3,458 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full basement with 1,446 square feet of finished area, central air conditioning, a fireplace and a 782 square foot garage. The property has a 43,750 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on twenty-four (24) equity comparables located from .02 to .38 of a mile from the subject. The comparables consist of two-story dwellings that were built from 1989 to 1993. The dwellings range in size from 2,856 to 4,290 square feet of living area and basements. The appellants did not include any data concerning other amenities such as finished basement area, air conditioning, fireplaces and/or

garages for the comparables. The comparables have improvement assessments ranging from \$101,101 to \$191,812 or from \$29.32 to \$45.21 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$101,390 or \$29.32 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$215,391. The subject property has an improvement assessment of \$167,059 or \$48.31 per square foot of living area.

In response to the appellants' evidence, the board of review submitted a memorandum prepared by the Vernon Township Assessor's Office. The memorandum asserted that the subject dwelling has a "good" quality grade, a finished basement and 30% brick on the second story. In contrast, while each of the appellants' comparables have "good" quality grades, each of those comparables have wood siding exterior construction and "ten of the appellants' 12 comparables do not have a finished basement." As the appellants presented 24 comparables, it is not clear on this record whether the assessor is referring to the same evidence as was presented to the Property Tax Appeal Board.

In support of its contention of the correct assessment, the board of review through the township assessor submitted two grid analyses with information on three equity comparables on each grid and which were identically numbered. For ease of reference, the Board has renumbered the second grid sheet as comparables #4, #5 and #6. The comparables are located from .132 to .391 of a mile from the subject. The comparables consist of two-story dwellings of brick, stone or wood siding exterior construction that were built from 1989 to 1995. The dwellings range in size from 3,130 to 3,491 square feet of living area and feature basements, five of which have finished areas ranging in size from 896 to 1,406 square feet. Each home has central air conditioning, one to three fireplaces and a garage ranging in size from 759 to 1,056 square feet of building area. The comparables have improvement assessments ranging from \$152,067 to \$167,210 or from \$47.80 to \$52.41 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants noted the general nature of the board of review criticisms of the appellants' comparable evidence without specifying which comparables and/or what differences in characteristics exist. Counsel asserted that taking all comparables into consideration 25 of 30 or 83% of the equity comparables support a reduction on square-foot basis.

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 parties submitted a total of thirty (30) equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' evidence as the data did not provide information about the dwellings' features or amenities other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables such as finished basement area and including a copy of the property record card for each comparable, which adds credibility to its evidence.

The Board gives reduced weight to board of review comparables #1 and #6 as comparable #1 has a smaller area of finished basement space and #6 has no finished basement area making these dwellings inferior to the subject dwelling with 1,446 square feet of finished basement area.

The Board finds the best evidence of assessment equity to be board of review comparables #2 through #5. These comparables had improvement assessments that ranged from \$161,324 to \$167,210 or from \$48.96 to \$52.41 per square foot of living area. The subject's improvement assessment of \$167,059 or \$48.31 per square foot of living area falls within the range established by the best comparables in this record in terms of its improvement assessment and below the range on a per-square-foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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: August 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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