



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

APPELLANT: James Navagh
DOCKET NO.: 16-04867.001-R-1
PARCEL NO.: 09-34-202-016

The parties of record before the Property Tax Appeal Board are James Navagh, the appellant, 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: \$35,143
IMPR.: \$99,701
TOTAL: \$134,844

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 vinyl siding exterior construction with 3,486 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with 1,797 square feet of finished area, central air conditioning, four fireplaces and a 710 square foot garage. The property has an 11,158 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located within .15 of a mile from the subject. The comparables consist of two-story dwellings that were built from 1995 to 1998. The dwellings range in size from 2,746 to 3,527 square feet of living area. Features include basements ranging in size from 832 to 1,600 square feet of building area. The appellant 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 \$70,976 to \$90,174 or from \$24.92 to \$26.31 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$86,886 or \$24.92 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 \$134,844. The subject property has an improvement assessment of \$99,701 or \$28.60 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, where board of review comparables #1 and #3 are the same properties as appellant's comparables #2 and #6, respectively. The comparables consist of two-story dwellings of vinyl siding exterior construction that were built between 1995 and 1998. The homes range in size from 3,362 to 3,527 square feet of living area. Each home has a basement with finished area ranging in size from 1,000 to 1,534 square feet, central air conditioning, one to three fireplaces and a garage ranging in size from 670 to 733 square feet of building area. The comparables have improvement assessments ranging from \$88,136 to \$95,008 or from \$25.57 to \$27.33 per square foot of living area. Based on this evidence and the notations that the subject has a large finished basement area and four fireplaces, which is superior to any of the comparables, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant asserted that the board of review comparables support a reduction in the subject's assessment in addition to the argument that all of the comparables presented support a reduction in the subject's assessment.

Conclusion of Law

The taxpayer 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 parties submitted a total of eight equity comparables, with two common properties, to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1, #3, #4 and #5 as the data submitted by the appellant 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, including appellant's comparables #2 and #6, 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 finds the best evidence of assessment equity to be the board of review comparables which includes appellant's comparables #2 and #6. These comparables were each similar to the subject in age, design, exterior construction and dwelling size along with having similarities in foundation and some features. These comparables had improvement assessments ranging from \$88,136 to \$95,008 or from \$25.57 to \$27.33 per square foot of living area, respectively. The subject's improvement assessment of \$99,701 or \$28.60 per square foot of living area falls above the range of the best comparables in this record both in terms of total assessment and on a per-square-foot basis. The Board finds that the subject's slightly higher value appears to be justified by the subject's larger basement area, larger finished basement area and superior number of fireplaces as compared to the four best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, 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: 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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