



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

APPELLANT: Catherine Maxwell Cora
DOCKET NO.: 16-04875.001-R-1
PARCEL NO.: 16-15-419-034

The parties of record before the Property Tax Appeal Board are Catherine Maxwell Cora, 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 a reduction 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: \$46,442
IMPR.: \$112,558
TOTAL: \$159,000

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 brick exterior construction with 3,288 square feet of living area. The dwelling was constructed in 1969. Features of the home include a mansard roof, an unfinished basement, central air conditioning, one fireplace and an attached garage with 558 square feet of building area. The property has a 12,752 square foot site and is located in Highwood, Moraine 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 24 equity comparables improved with two-story dwellings that range in size from 2,528 to 3,888 square feet of living area. The dwellings were built from 1959 to 1977. Each comparable is described by the appellant as having a basement. Copies of photographs provided by the appellant depict most of the homes as having attached garages. These properties have improvement assessments

ranging from \$28.95 to \$35.46 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$95,178 or \$28.95 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 \$170,744. The subject property has an improvement assessment of \$124,302 or \$37.80 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 two-story dwellings of brick or stone exterior construction that range in size from 3,041 to 3,305 square feet of living area. The dwellings were constructed from 1978 to 1981. Each home has a basement with two having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 529 square feet of building area. The comparables have improvement assessments ranging from \$113,176 to \$139,704 or from \$37.22 to \$43.05 per square foot of living area. The board of review requested the assessment be sustained.

In rebuttal, the appellant noted that 25 of the 28 comparables submitted by both parties have a lower improvement assessment than the subject property.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains 28 comparables submitted by the parties to support their respective positions. The Board gives less weight to the comparables provided by the board of review as each was newer than the subject property; two were superior than the subject in features with finished basement area and two fireplaces; and one was inferior to the subject having no basement area. The Board gives more weight to the appellant's comparables which have improvement assessments ranging from \$28.95 to \$35.46 per square foot of living area. The Board finds that appellant's comparable #17, with a mansard roof, appears to be most similar to the subject in physical style. This comparable is also similar to the subject in age, size and basement area. Appellant's comparable #17 has an improvement assessment of \$34.24 per square foot of living area. The subject's improvement assessment of \$37.80 per square foot of living area falls above the range established by the appellant's comparables and above that of the comparable with a similar mansard roof. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: December 23, 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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