



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

APPELLANT: Jennifer Gabriel & Jeffrey Buettner
DOCKET NO.: 16-04876.001-R-1
PARCEL NO.: 16-03-105-011

The parties of record before the Property Tax Appeal Board are Jennifer Gabriel & Jeffrey Buettner, 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 **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: \$98,461
IMPR.: \$147,940
TOTAL: \$246,401

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 brick exterior construction with 2,845 square feet of living area. The dwelling was constructed in 1942. Features of the home include a 739 square foot unfinished basement, central air conditioning, a fireplace and a 440 square foot garage. The property has a 10,761 square foot site and is located in Lake Forest, Moraine 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 eight equity comparables located within .27 of a mile from the subject. The comparables consist of two-story dwellings that were built from 1932 to 1952. The dwellings range in size from 2,296 to 2,836 square feet of living area. Features include basements ranging in size from 726 to 1,757 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 \$89,605 to \$143,930 or from \$36.34 to \$53.85 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$103,396 or \$36.34 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 \$278,407. The subject property has an improvement assessment of \$179,946 or \$63.25 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 located within .477 of a mile from the subject. The comparables consist of either 1.75-story or two-story dwellings of brick, stucco or wood siding exterior construction that were built from 1942 to 1995. The homes range in size from 2,730 to 3,079 square feet of living area and feature partially finished basements, central air conditioning and a garage ranging in size from 200 to 576 square feet of building area. Three of the comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$168,727 to \$196,323 or from \$56.77 to \$63.76 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 asserted that board of review comparables #1 and #2 were each newer than the subject dwelling and board of review comparable #4 was a 1.75-story dwelling different from the subject two-story dwelling. Counsel further argued that 9 of 9 or 100% of the "acceptable" comparables presented support a reduction in the subject's assessment.

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

The parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' evidence of eight comparables as the data did not provide information about the dwellings' features or amenities other than size and basement area, which data 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 superior finished basement areas and including a copy of the property record card for each comparable, which adds credibility to its evidence.

The Board has given reduced weight to board of review comparable #2 which is a substantially newer dwelling when compared to the subject that was built in 1942.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4. These comparables were similar to the subject in age, dwelling size and have superior basement size and superior basement finish as compared to the subject 739 square foot unfinished basement. These comparables had improvement assessments that ranged from \$168,727 to \$196,323 or from \$56.77 to \$63.76 per square foot of living area. The subject's improvement assessment of \$179,946 or \$63.25 per square foot of living area falls within the range established by the best comparables in this record both in terms of its improvement assessment and on a per-square-foot basis but appears to be excessive given the subject's smaller unfinished basement amenity. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jennifer Gabriel & Jeffrey Buettner, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085