



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

APPELLANT: Bracy & Levoda Walker
DOCKET NO.: 16-04882.001-R-1
PARCEL NO.: 07-09-203-003

The parties of record before the Property Tax Appeal Board are Bracy & Levoda Walker, the appellants, 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:

LAND: \$37,497
IMPR.: \$122,531
TOTAL: \$160,028

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 3,327 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 722 square foot garage. The property has a 40,724 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellants contend improvement assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on 64 assessment comparables located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables consist of two-story dwellings ranging in size 2,793 to 4,150 square feet of living

area. The dwellings were constructed from 2004 to 2009 and feature basements.¹ The comparables have improvement assessments ranging from \$93,684 to \$142,894 or from \$22.91 to \$35.12 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$76,203 or \$22.90 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 \$160,028. The subject property has an improvement assessment of \$122,531 or \$36.83 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located in the same neighborhood as the subject property as assigned by the township assessor. The comparables were improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,157 to 3,498 square feet of living area. The dwellings were built from 2005 to 2008. Each comparable has a finished basement, central air conditioning, one fireplace and a garage ranging in size from 687 to 986 square feet of building area. The comparables have improvement assessments ranging from \$118,690 to \$129,067 or from \$35.98 to \$38.94 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that the board of review's failure to respond or object to the appellants' comparables should serve as an admission that they are acceptable equity comparables. The appellants' attorney further argued that taking the board of review equity comparables into consideration, along with the undisputed appellants' equity comparables shows that 66 of 72 or 92% of the equity comparables support a reduction based on building price per square foot.

Conclusion of Law

The appellants 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 72 comparables for the Board's consideration. The Board gave less weight to appellants' comparables as the appellants' attorney failed to provide descriptive information regarding the comparables' exterior construction, basement finish, central air conditioning, fireplaces and/or garages for a comparative analysis which detracts from the

¹ Appellants' attorney provided limited information regarding the features of both the subject property and the comparables. Appellants' grid analysis does not contain information regarding exterior construction, basement finish, central air conditioning, fireplaces or garages.

weight of the evidence. Furthermore, 28 of the comparables were significantly larger in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables are similar to the subject in location, dwelling size, design, age and features. They have improvement assessments ranging from \$118,690 to \$129,067 or from \$35.98 to \$38.94 per square foot of living area. The subject property has an improvement assessment of \$122,531 or \$36.83 per square foot of living area, which falls within the range established by the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no 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



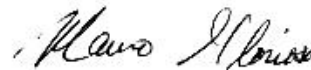
Member

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: January 21, 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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APPELLANT

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