



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

APPELLANT: Christopher & Katie Roberts
DOCKET NO.: 16-04916.001-R-1
PARCEL NO.: 06-10-205-006

The parties of record before the Property Tax Appeal Board are Christopher and Katie Roberts, 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: \$5,514
IMPR.: \$56,258
TOTAL: \$61,772

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 is improved with a two-story dwelling with a wood siding exterior construction containing 1,906 square feet of living area. The dwelling was built in 2008. Features of the home include central air conditioning, one fireplace, three bathrooms and a two-car integral garage with 588 square feet of building area. The property has an 8,099 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellants contend assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables improved with two-story dwellings that range in size from 1,628 to 2,344 square feet of living area. The homes were built from 2003 to 2008. Based on copies of photographs submitted with the appellants' analysis, six of the comparables depict integral garages. These properties have improvement assessments ranging from \$38,955 to \$64,306 or from \$23.93 to

\$27.98 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$45,606 or \$23.93 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 \$61,772. The subject property has an improvement assessment of \$56,258 or \$29.52 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 with wood siding exteriors that range in size from 1,796 to 1,976 square feet of living area. The homes were built from 2003 to 2008. Each property has 1½ or 2 bathrooms, central air conditioning and an integral garage ranging in size from 520 to 728 square feet of building area. One comparable has one fireplace. These properties have improvement assessments ranging from \$50,246 to \$54,614 or from \$27.57 to \$29.12 per square foot of living area. Board of review comparables #1, #3 and #4 are the same properties as appellants' comparables #6, #7 and #5, respectively. The board of review pointed out that each comparable has less bathrooms than the subject dwelling and three have no fireplaces while the subject has one fireplace. The board requested the assessment be sustained.

In rebuttal the appellants' counsel asserted that the twelve comparables submitted by the parties support a reduction to the subject's assessment.

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 Board gives less weight to the appellants' analysis as the evidence they provided did not include information about features or amenities the dwellings have 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 contrast, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable. Additionally, three of the board of review comparables were also submitted by the appellants.

The Property Tax Appeal Board gives more weight to the board of review comparables due to the more complete descriptive information and copies of the property record cards provided by the board of review. The board of review comparables are similar to the subject in location, style, construction, age and size. Each comparable, however, is slightly inferior to the subject in features with each having fewer bathrooms than the subject dwelling and three have no fireplace while the subject has one fireplace. These comparables would require upward adjustments to make them more equivalent to the subject property. The board of review comparables have improvement assessments that range from \$50,246 to \$54,614 or from \$27.57 to \$29.12 per

square foot of living area. The subject's improvement assessment of \$56,258 or \$29.52 per square foot of living area falls above the range established by the best comparables in this record but is justified based on its superior features relative to these properties. 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 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: 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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