



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

APPELLANT: Daniel L. Farris
DOCKET NO.: 16-04928.001-R-1
PARCEL NO.: 14-03-305-010

The parties of record before the Property Tax Appeal Board are Daniel L. Farris, 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: \$ 31,340
IMPR.: \$123,521
TOTAL: \$154,861

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 one-story dwelling of brick exterior construction with 2,735 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 894 square foot garage. The property has a 40,447 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on sixteen equity comparables located from .03 to .64 of a mile from the subject. Each comparable is described as being located within the same neighborhood code assigned by the assessor as the subject property and being a one-story dwelling. The appellant did not report the exterior construction type of the dwellings. The homes were built between 1978 and 1994 and range in size from 2,188 to 3,028 square feet of

living area. Each comparable has a full or partial basement; no details were provided if there was finished basement area. The appellant's submission also did not include characteristics of central air conditioning, fireplaces and/or garage amenities. The comparables have improvement assessments ranging from \$88,331 to \$130,601 or from \$35.49 to \$41.71 per square foot of living area.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,861. The subject property has an improvement assessment of \$123,521 or \$45.16 per square foot of living area.

In response to the appeal, the board of review noted that the subject is a "newer, brick home [with a] large basement." In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property; board of review comparable #1 is the same property as appellant's comparable #13. The comparables consist of one-story dwellings of wood siding exterior construction that were built between 1993 and 1996. The homes range in size from 2,435 to 2,701 square feet of living area with full or partial unfinished basements, central air conditioning, one or two fireplaces and a garage ranging in size from 736 to 790 square feet of building area. The comparables have improvement assessments ranging from \$100,323 to \$115,496 or from \$41.20 to \$44.49 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

In written rebuttal, counsel for the appellant noted there was no dispute or comment by the board of review concerning the appellant's evidence; it was argued this should amount to an admission of the suitability of the appellant's data.

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 21 suggested equity comparables, with one common property presented by the parties, for consideration by the Property Tax Appeal Board. Given that the subject dwelling was built in 1997, the Board has given reduced weight to the oldest suggested comparable dwellings as presented by the appellant as comparables #2, #5 and #6. The Board has also given reduced weight to appellant's comparables #1, #3, #4 and #11 as each of these dwellings feature a considerably smaller basement and also were less similar to the subject in year of construction.

The Board finds the best evidence of assessment equity on this record to be appellant's comparables #7, #8, #9, #10 and #12 through #16 along with the board of review comparables. These comparables are most similar to the subject in location, age, design and features. These comparables had improvement assessments that ranged from \$39.53 to \$44.49 per square foot of living area. The subject's improvement assessment of \$45.16 per square foot of living area falls above the range established by the best comparables in this record, but the subject's higher assessment appears to be justified given the subject's newer date of construction of 1997 and the subject's larger basement size of 2,735 square feet when compared to the best comparables in the record that are all older than the subject and, but for appellant's comparables #7, #8, #9 and #14, have smaller basements than the subject dwelling. After considering adjustments to the comparables for these differences in age and/or basement size, 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: February 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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