



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

APPELLANT: Lou Blankenberg
DOCKET NO.: 16-05050.001-R-1
PARCEL NO.: 15-14-100-031

The parties of record before the Property Tax Appeal Board are Lou Blankenberg, the appellant; 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: \$67,671
IMPR.: \$47,500
TOTAL: \$115,171

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 wood-siding exterior construction with 1,296 square feet of living area. The dwelling was constructed in 1965. Features of the home include a full basement with a finished area, central air conditioning, a fireplace and a garage containing 572 square feet of building area. The property has a 239,580-square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on a total of four comparable properties, one of which was sold in July 2015. The four comparables are located in the same neighborhood code as assigned by the local assessor. The comparables are described as one-story single-family dwellings of brick exterior construction ranging in size from 1,941 to 4,012 square feet of living area. The dwellings were constructed from 1956 to 1975 with estimated effective ages from 1956 to 1984. The one comparable that sold features a basement with a finished area. All

dwelling have central air conditioning, one or two fireplaces and an attached garage ranging in size from 460 to 1,232 square feet of building area. The properties have improvement assessments ranging from \$64,024 to \$115,431 or from \$26.65 to \$33.45 per square foot of living area. The appellant also submitted photographs of the interior and the exterior of the subject dwelling depicting excessive physical deterioration. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,352. The subject property has an improvement assessment of \$52,681 or \$40.65 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 within .945 of a mile from the subject property and outside of the subject's neighborhood. Five comparables are described as one-story single-family dwellings and three comparables have a tri-level style design. The comparables have wood-siding or brick exterior construction and were built from 1956 to 1977. The comparables range in size from 1,278 to 1,436 square feet of living area. Five comparables feature a basement with four having a finished area. Seven dwellings have one or two fireplaces. Each dwelling features central air conditioning and a garage ranging in size from 378 to 576 square feet of building area. The comparables have improvement assessments ranging from \$58,353 to \$76,102 or from \$42.47 to \$54.95 per square foot of living area. Based on this evidence, the board of review requested a confirmation in the subject's improvement assessment.

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 Board finds that the parties submitted for the Board's consideration a total of twelve suggested equity comparables. The Board gave less weight to appellant's four comparables due to their dwelling sizes being significantly larger when compared to that of the subject. In addition, the Board gave less weight to board of review comparables #5, #6 and #7 due to the fact that these properties lack a basement, (as do appellant's comparables #1 through #3), unlike the subject property which has a partially finished basement. In addition, board of review comparables #5, #6 and #7 consist of tri-level style dwellings, unlike the subject's one-story design. The Board finds that the best evidence of assessment equity is the board of review's comparables #1, #2, #3, #4 and #8. These five comparables are most similar to the subject in design, dwelling size, age and most features. However, these most similar comparables are described as each having improvements of average physical condition, unlike the subject's poor condition as depicted in the photographs submitted by the appellant and not refuted by the board of review. Therefore, a downward adjustment would need to be made to the said comparables to make them more similar to the subject dwelling. These five most similar comparables have

improvement assessments ranging from \$58,353 to \$70,029 or from \$42.47 to \$53.16 per square foot of living area. The subject's improvement assessment of \$52,681 or \$40.65 per square foot of living area is slightly below the range established by the most similar comparables in this record. However, after making appropriate adjustments to the comparables for their superior condition in relation to the subject, the Board finds that a reduction in the subject's assessment is justified and is supported by the evidence in this record. Based on this record, the Board finds that the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment is warranted.

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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