



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

APPELLANT: Amy McAuley
DOCKET NO.: 17-00515.001-R-1
PARCEL NO.: 14-32-401-020

The parties of record before the Property Tax Appeal Board are Amy McAuley, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$43,898
IMPR.: \$173,365
TOTAL: \$217,263

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 2017 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 3,237 square feet of living area. The dwelling was constructed in 1969. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a 698 square foot garage. The property has a 42,905 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that were located from .29 to .74 of a mile from the subject property. The comparables were two-story dwellings of frame construction containing from 3,100 to 3,528 square feet of living area. The homes were built from 1988 to 1991. The comparables featured unfinished basements, central air conditioning, a fireplace and garages ranging in size from 720

to 840 square foot of building area. The comparables had improvement assessments ranging from \$148,176 to \$182,689 or from \$47.22 to \$51.78 per square foot of living area. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$161,850 or \$50.00 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 \$217,263. The subject property has an improvement assessment of \$173,365 or \$53.56 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables that were located from .38 to .66 of a mile from the subject property. The comparables were two-story dwellings of frame or brick exterior construction containing from 3,232 to 3,260 square feet of living area. The homes were built from 1987 to 1998. The comparables featured unfinished basements, central air conditioning, one or two fireplaces and garages ranging in size from 739 to 816 square foot of building area. The comparables had improvement assessments ranging from \$170,613 to \$173,339 or from \$52.79 to \$53.17 per square foot of living area. Based on this evidence the board of review requested that the subject's improvement assessment be confirmed.

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 six comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their differences in dwelling size, when compared to the subject. The Board finds the best evidence of assessment equity to be the board of review's comparables which were similar to the subject in location, style size, age and most features. These comparables had improvement assessments that ranged from \$170,613 to \$173,339 or from \$52.79 to \$53.17 per square foot of living area. The subject's improvement assessment of \$173,365 or \$53.56 per square foot of living area falls slightly above the range established by the best comparables in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as the subject's superior number of fireplaces and/or brick exterior construction, the Board finds the subject's assessment is supported. Based on this record 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: April 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

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

APPELLANT

Amy McAuley, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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