



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

APPELLANT: Larry & Cathie R Wolff
DOCKET NO.: 17-00774.001-R-1
PARCEL NO.: 09-35-109-018

The parties of record before the Property Tax Appeal Board are Larry & Cathie R Wolff, the appellants; 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: \$32,615
IMPR.: \$61,537
TOTAL: \$94,152

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, vinyl-sided, single-family dwelling with 2,065 square feet of living area. The dwelling was constructed in 1999 and features a full unfinished basement, central air-conditioning, a fireplace, and a 420-square foot garage. The property has a 15,509 square foot site and is located in Wauconda Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located within close proximity to the subject. The comparables consist of two-story, vinyl-sided, single-family dwellings. The houses were built in 1999 or 2000 and range in size from 2,065 to 2,285 square feet of living area. The dwellings each have a basement, one with finished area, central air-conditioning, and a 420-square foot garage. One comparable has two fireplaces. The comparables have improvement assessments ranging from \$55,993 to \$61,555 or from \$24.05 to

\$29.81 per square foot of living area. Based on this evidence, the appellants 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 \$95,950. The subject property has an improvement assessment of \$63,335 or \$30.67 per square foot of living are .

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables, one of which was also submitted by the appellants. The comparables are located within close proximity to the subject and consist of two-story, vinyl-sided, single-family dwellings built in 1999 or 2000. The dwellings range in size from 2,065 to 2,264 square feet of living area. The comparables each have a basement, five of which have finished area, and a garage containing 420 or 672 square feet of building area. Three of the comparables each have one fireplace. The comparables have improvement assessments ranging from \$61,555 to \$75,070 or from \$29.33 to \$33.16 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers 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 met this burden of proof and a reduction in the subject's assessments is warranted.

The parties presented data on nine suggested comparables for the Board's consideration, as appellants' comparable #1 is the same property as board of review comparable #3. The Board gave less weight to appellants' comparable #3 which is a larger dwelling with a finished basement, dissimilar to the subject. The Board also gave less weight to board of review comparables #1, #2, #5, #6 and #7 as each has a finished basement, dissimilar to the subject, and also as comparable #2 has a much larger garage than the subject.

The Board finds appellants' comparable #2, board of review comparable #4 and the parties' common comparable to be the best comparables in the record as they are similar to the subject in age, design, location, size, and most features. These three comparables had improvement assessments ranging from \$29.05 to \$29.81 per square foot of living area. The subject's improvement assessment of \$30.67 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds a reduction in the subject's improvement 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: June 16, 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

Larry & Cathie R Wolff
412 Litturi Ct
Wauconda, IL 60084

COUNTY

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