



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

APPELLANT: Melinda Grimes  
DOCKET NO.: 17-00870.001-R-1  
PARCEL NO.: 02-18-106-019

The parties of record before the Property Tax Appeal Board are Melinda Grimes, 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 **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:** \$17,706  
**IMPR.:** \$86,414  
**TOTAL:** \$104,120

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 wood siding construction with 2,501 square feet of living area. The dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning, a fireplace and a three-car garage containing 710 square feet of building area. The property has a 16,117 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the equity argument the appellant submitted information on three comparables located .04 of a mile from the subject property. The comparables were improved with two-story dwellings with wood siding exterior construction that range in size from 2,497 to 3,318 square feet of living area. The dwellings were built in 2003 or 2004. Each comparable has a basement with one comparable having a finished area, central air conditioning, one fireplace and a garage that contains either 702 or 723 square feet of building area. The comparables have improvement

assessments that range from \$78,627 to \$84,449 or from \$25.47 to \$32.81 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$79,000 or \$31.59 per square foot of living area.

In support of the overvaluation argument, the appellant reported that comparable #3 sold in October 2015 for a price of \$297,000 or \$89.51 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,120. The subject property has an improvement assessment of \$86,414 or \$34.55 per square foot of living area. The subject's assessment reflects a market value of \$314,087 or \$125.58 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment the board of review submitted information on seven equity comparables located from .026 of a mile to .363 of a mile from the subject property. One comparable was also utilized by the appellant. The comparables were improved with two-story dwellings with wood siding exterior construction ranging in size from 2,434 to 2,594 square feet of living area. The dwellings were built from 2002 to 2006. Each comparable has a basement with three comparables having a finished area, central air conditioning, a fireplace and a garage ranging in size from 480 to 769 square feet of building area. The comparables have improvement assessments that range from \$78,627 to \$92,516 or from \$30.45 to \$38.01 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **Conclusion of Law**

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted. on this basis.

The appellant submitted one comparable sale for the Board's consideration. This sale occurred in October 2015, which is dated and less indicative of fair market value as of the subject's January 1, 2017 assessment date. Based on this overvaluation evidence the Board finds a reduction in the subject's assessment is not justified.

The taxpayer also contended unequal treatment in the subject's improvement assessment 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 nine equity comparables for the Board's consideration. The appellant's comparable #2 is also board of review's comparable #4. The Board gave less weight to the appellant's comparable #2 along with the board of review's comparables #4, #5 and #6 due to their finished basements when compared to the subject's unfinished basement. The Board gave less weight to the appellant's comparable #3 based on its larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables are more similar in location, style, dwelling size, age and features when compared to the subject property. These comparables had improvement assessments that ranged from \$81,938 to \$87,639 or from \$32.75 to \$35.62 per square foot of living area. The subject's improvement assessment of \$86,414 or \$34.55 per square foot of living area falls within the range established by the best comparables in this record. 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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

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COUNTY

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