



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

APPELLANT: William Dietz, Jr.
DOCKET NO.: 17-01292.001-R-1
PARCEL NO.: 06-36-412-009

The parties of record before the Property Tax Appeal Board are William Dietz, Jr., the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in Chicago; 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: \$27,391
IMPR.: \$103,715
TOTAL: \$131,106

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 vinyl siding exterior construction with 2,818 square feet of living area. The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 943 square foot garage. The property has a 14,621 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables consist of two-story dwellings of vinyl siding exterior construction ranging in size from 2,842 to 3,032 square feet of living area. The dwellings were constructed from 1995 to 2000. The comparables each feature an unfinished basement, central

air conditioning and a garage ranging in size from 529 to 792 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$94,263 to \$100,401 or from \$33.11 to \$33.55 per square foot of living area. 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 \$131,106. The subject property has an improvement assessment of \$103,715 or \$36.80 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 in the same neighborhood code as the subject property as assigned by the township assessor. The comparables are improved with two-story dwellings of wood or vinyl siding exterior construction ranging in size from 2,401 to 3,083 square feet of living area. The comparables were built between 1996 to 2001. The comparables each feature a basement, with four having finished area, central air conditioning and a garage ranging in size from 506 to 1,042 square feet of building area. Six comparables each have one fireplace. The comparables have improvement assessments ranging from \$88,198 to \$119,029 or from \$34.64 to \$40.53 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 eleven equity comparables for the Board's consideration. The Board gave less weight to board of review comparables #2, #4, #5, #6 and #8 that are either smaller in dwelling size or feature a finished basement unlike the subject.

The Board finds the appellant's comparables and board of review comparables #1, #3 and #7 are most similar to the subject in dwelling size, design and age. These comparables have improvement assessments ranging from \$94,263 to \$105,471 or from \$33.11 to \$36.78 per square foot of living area. The subject property has an improvement assessment of \$103,715 or \$36.80 per square foot of living area. The Board finds the subject's slightly high per square foot improvement assessment is well justified given its superior number of fireplaces and a larger garage as compared to the six best comparables in the record. After considering any necessary adjustments to the comparables for differences, when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. 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 no reduction in the subject's 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: 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

William Dietz Jr., by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

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