



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

APPELLANT: Robert O'Grady
DOCKET NO.: 17-01581.001-R-1
PARCEL NO.: 02-20-402-064

The parties of record before the Property Tax Appeal Board are Robert O'Grady, 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: \$24,825
IMPR.: \$68,834
TOTAL: \$93,659

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 is improved with a two-story single-family dwelling with a brick and wood siding exterior containing 2,211 square feet of living area. The dwelling was constructed in 1973. Features of the property include central air conditioning, one fireplace and a detached garage with 400 square feet of building area. The property has an 18,731 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with a 1-story dwelling, a 1.5-story dwelling and two, 2-story dwellings of siding, brick or brick and siding exterior construction ranging in size from 1,486 to 2,468 square feet of living area. The dwellings were built from 1950 to 1978. One comparable has a basement, each comparable has central air conditioning, two comparables have one or two fireplaces and each comparable has a detached garage with either 400 or 440 square feet of building area. The comparables are

located within 400 feet of the subject property with sites ranging in size from 10,890 to 15,000 square feet of land area. The comparables have improvement assessments ranging from \$38,183 to \$56,741 or from \$21.50 to \$29.55 per square foot of living area. These properties have land assessments of either \$2,658 or \$5,317 and \$.24 or \$.35 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$12,425 and the improvement assessment be reduced to \$56,402 for a total revised assessment of \$68,827.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,659. The subject property has an improvement assessment of \$68,834 or \$31.13 per square foot of living area and a land assessment of \$24,825 or \$1.33 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables.

Comparables #1 through #4 are improved with a 1.5-story dwelling and three, 2-story dwellings of wood siding exterior construction ranging in size from 1,609 to 2,089 square feet of living area. The dwellings were built from 1965 to 1983. Three comparables have central air conditioning, two comparables each have one fireplace and three comparables have a garage ranging in size from 338 to 906 square feet of building area. The board of review indicated the subject property and each of these comparables has a lakefront site. The comparables have sites ranging in size from 3,049 to 11,761 square feet of land area and comparable #1 has the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$43,998 to \$63,248 or from \$27.34 to \$31.88 per square foot of living area. The land assessments range from \$7,250 to \$27,970 or \$1.31 and \$2.38 per square foot of land area.

To further support the land assessment the board of review provided four additional comparables, #5 through #8, with sites ranging in size from 12,150 to 16,187 square feet of land area. Each comparable is a lakefront site with the same assessment neighborhood code as the subject property. These properties are located within .241 miles of the subject property. The land assessments ranging from \$15,947 to \$21,455 or for \$1.31 and \$1.33 per square foot of land area.

In rebuttal the board of review noted that none of the appellant's comparables are lakefront properties.

The board of review requested the assessment be sustained.

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 board of review explained that the subject property and each of its comparables is a lakefront property while none of the appellant's comparables is a lakefront property. Therefore, based in part on location, the Board finds the best comparables to be those provided by the board of review. The board of review comparables are improved with dwellings relatively similar to the subject in age, style and features with the exception one does not have central air conditioning and two do not have fireplaces, making these comparables slightly inferior to the subject dwelling. The board of review comparables have improvement assessments ranging from \$43,998 to \$63,248 or from \$27.34 to \$31.88 per square foot of living area. The subject's improvement assessment of \$68,834 or \$31.13 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis but is slightly higher on an overall basis, which is justified considering the subject dwelling's larger size relative to these properties. Less weight is given the appellant's comparables due to location, age, size and/or style. 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 improvement assessment is not justified.

With respect to the land assessment, the Board finds the best comparables to be board of review comparables #1 and #5 through #8. These comparables are most similar to the subject in location and size. These properties have land assessments ranging from \$10,631 to \$21,455 or \$1.31 and \$1.33 per square foot of land area. The subject has a land assessment of \$24,825 or \$1.33 per square foot of land area, which is supported by these comparables. The appellant's comparables and the remaining comparables provided by the board of review are given less weight due to differences from the subject in location and/or size. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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

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