



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

APPELLANT: Dianna Lilly
DOCKET NO.: 17-01989.001-R-1
PARCEL NO.: 11-08-308-006

The parties of record before the Property Tax Appeal Board are Dianna Lilly, 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: \$53,541
IMPR.: \$138,005
TOTAL: \$191,546

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 exterior construction containing 2,862 square feet of living area. The dwelling was built in 1990. Features of the home include a finished basement, central air conditioning, one fireplace and a two-car attached garage with 528 square feet of building area. The property has a 12,028 square foot site and is located in Libertyville, Libertyville 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 six equity comparables improved with two-story dwellings of wood siding or brick exterior construction ranging in size from 3,116 to 3,255 square feet of living area. The homes were built from 1989 to 1991. Each property has an unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 552 to 972 square feet of building area.

The comparables have improvement assessments ranging from \$135,729 to \$146,656 or from \$43.56 to \$46.67 per square foot of living area. The appellant requested the subject's assessment be reduced to \$185,626.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,546. The subject property has an improvement assessment of \$138,005 or \$48.22 per square foot of living area.

In rebuttal the board of review explained the subject property sold in October 2014 for a price of \$670,000 after being updated throughout. The board of review provided a copy of the Multiple Listing Service (MLS) listing of the subject property describing the home as being a recent rehab and updated throughout. The listing also described the home as having a second kitchen and family room in the basement. The board of review provided copies of photographs depicting the subject's interior finish, including the finished basement area. The board of review submitted a copy of the subject's property record card noting the property had been remodeled in 2014 and reported the home as having an effective age of 2002.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables with comparables #1 and #3 being the same properties as appellant's comparables #3 and #6, respectively. The two additional comparables are improved with a two-story dwelling and a one-story dwelling with wood siding or brick exteriors that have 3,255 and 2,501 square feet of living area, respectively. The dwellings were constructed in 1989 and 1992. Each comparable has an unfinished basement, one fireplace, central air conditioning and an attached garage with either 600 or 649 square feet of building area. The comparables have improvement assessments of \$147,231 and \$130,618 or \$45.23 and \$52.23 per square foot of living area, respectively. 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 warranted.

The record contains eight comparables submitted by the parties to support their respective positions, with two common comparables. Little weight is given to board of review comparable #4 due to its different style relative to the subject dwelling. The seven remaining comparables are relatively similar to the subject in style, size, age and features with the exception none have a finished basement as does the subject dwelling. Additionally, none of the comparables have been rehabilitated or updated throughout as has the subject dwelling, making the subject dwelling superior to the comparables submitted by the parties. The remaining comparables have improvement assessments that range from \$135,729 to \$147,231 or from \$43.56 to \$46.67 per square foot of living area. The subject's improvement assessment of \$138,005 or \$48.22 per

square foot of living area falls within the overall range but above the range on a square foot basis established by the best comparables in this record. The Board finds the subject's higher improvement assessment per square foot relative to the comparables is justified given the subject dwellings finished basement area and rehabilitation, whereas, the comparables do not have these attributes. 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

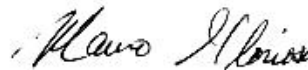
DISSENTING: _____

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

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