



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

APPELLANT: Ashley Bennett
DOCKET NO.: 17-02080.001-R-1
PARCEL NO.: 06-17-335-018

The parties of record before the Property Tax Appeal Board are Ashley Bennett, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$6,917
IMPR.: \$0
TOTAL: \$6,917

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 vacant 5,000 square foot site. The property is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the land as the subject is a vacant residential parcel. In support of this argument, the appellant submitted information on nine improved properties with equity data. The comparable properties are located from .01 to .08 of a mile from the subject parcel. None of the comparables share the same neighborhood code that has been assigned by the assessor to the subject. The parcels are in improved with variously designed residential dwellings built between 1931 and 2001. The parcels range in size from 5,000 to 6,098 square feet of land area. These improved parcels have land assessments ranging from \$5,532 to \$6,243 or from \$0.99 to \$1.11 per square foot of land

area. Based on this evidence, the appellant requested a land assessment of \$5,500 or \$1.10 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,917 or \$1.38 per square foot of land area which reflects the vacant land assessment for the subject parcel.

In response to the appellant's evidence, the board of review submitted a memorandum prepared by the Avon Township assessor along with data on four vacant land equity comparables. In the memorandum, the assessor noted none of the appellant's comparables are within the subject's assessment neighborhood. Furthermore, the assessor contended the appellant's comparables are improved with buildings "so the land value will be lower since the sewer and water are in place to the buildings."

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four vacant land equity comparables located within the subject's neighborhood code and which are within .47 of a mile from the subject parcel. The comparable vacant parcels contain either 4,600 or 5,000 square feet of land area. The comparables have land assessments of either \$6,363 or \$6,917 or \$1.38 per square foot of land area. Based on this evidence and argument, the board of review requested confirmation of the subject's vacant land assessment.

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 parties submitted a total of twelve suggested comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the appellant's comparables #1 through #9 as each of these parcels are dissimilar, improved residential parcels, as compared to the subject's vacant/unimproved residential parcel.

The Board finds the best evidence of assessment equity to be the board of review comparables which consist of vacant parcels that were located in close proximity to the subject property. These comparables have land assessments of either \$6,363 or \$6,917 or \$1.38 per square foot of land area. The subject's land assessment of \$6,917 or \$1.38 per square foot of land area is identical to the range on a per-square-foot basis as established by the best comparables in this record presented by the board of review. 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: May 26, 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

Ashley Bennett, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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