



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

APPELLANT: Dorrie McDonald
DOCKET NO.: 17-02956.001-R-1
PARCEL NO.: 06-25-107-005

The parties of record before the Property Tax Appeal Board are Dorrie McDonald, the appellant, by attorneys Donald T. Rubin and Brianna Golan, of Golan Christie Taglia, LLP 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: \$8,431
IMPR.: \$65,751
TOTAL: \$74,182

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 single family dwelling of vinyl siding exterior construction with 1,877 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 420 square foot garage. The property has a 4,491 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant appeared through counsel before the Property Tax Appeal Board by virtual hearing contending assessment inequity as the basis of the appeal. The land assessment was not contested. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code and within .49 of a mile from the subject property. The comparables were improved with two-story single family dwellings of vinyl siding exterior construction that range in size from 1,750 to 1,994 square feet of living area. The

comparables were built from 1992 to 1995. Each comparable lacks a basement. The comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 252 to 432 square feet of building area. The comparables have improvement assessments ranging from \$43,569 to \$60,920 or from \$23.65 to \$30.55 per square foot of living area. The appellant requested that the improvement assessment be reduced to \$53,879 or \$28.70 per square foot of living area. The appellant's counsel stated that this property is owner-occupied.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,182. The subject property has an improvement assessment of \$65,751 or \$35.03 per square foot of living area. Representing the board of review was Jack Perry.

The board of review asserted the subject property was an owner occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket #15-03363.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the assessment to \$62,560 based on an agreement by the parties. The board of review further explained that Avon Township's general assessment period began in 2015 and runs through tax year 2018. The board of review explained that the assessment for the 2017 tax year was calculated by applying the 2016 (1.0946) and 2017 (1.0833) equalization factors to the Property Tax Appeal Board's prior 2015 decision ($\$62,560 \times 1.0946 = \$68,478 \times 1.0833 = \$74,182$), in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The board of review also submitted property record cards and a grid analysis on four equity comparables located in the same neighborhood code and within .57 of a mile from the subject property. The comparables were improved with two-story single family dwellings of vinyl siding exterior construction that range in size from 1,710 to 2,148 square feet of living area. The comparables were built from 1991 to 1996. Each comparable has a basement with two comparables having finished area. The comparables have central air conditioning, three comparable have a fireplace and each comparable has a garage ranging in size from 412 to 420 square feet of building area. The comparables have improvement assessments ranging from \$57,011 to \$78,245 or from \$33.34 to \$37.19 per square foot of living area. The board of review requested confirmation of the subject's 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 Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2015 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$62,560. The record further disclosed the subject property is an owner-occupied dwelling and that the 2015 and 2017 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax years 2016 and 2017 township equalization factors of 1.0946 and 1.0833 were applied in Avon Township, respectively. Applying section 16-185 of the Property Tax Code results in an assessment of \$74,182, which is equivalent to the 2017 assessment of the subject property as established by the Lake County Board of Review. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

As a final point, the Board finds the equity comparables submitted by the parties have improvement assessments ranging from \$23.65 to \$37.19 per square foot of living area. The subject's improvement assessment of \$35.03 per square foot of living area falls within the range established by the comparables in this record. The Board finds the subject dwelling is being equitably assessed.

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: September 21, 2021



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

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