



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

APPELLANT: James & Katherine Gawel  
DOCKET NO.: 17-02979.001-R-1  
PARCEL NO.: 01-35-304-043

The parties of record before the Property Tax Appeal Board are James & Katherine Gawel, the appellants; 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:** \$16,906  
**IMPR.:** \$106  
**TOTAL:** \$17,012

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 waterfront lot containing 10,000 square feet of land area. The parcel is improved with a 780-square foot pole building that was built in 1975. The property is located in Antioch, Antioch Township, Lake County.

The appellants contend overvaluation and assessment inequity with regard to the land and the pole building as the bases of the appeal. In support of these arguments, the appellants submitted a grid analysis containing data on the subject property and six comparable properties. Two comparables consist of vacant lots and four have improvements on them. The parcels are located from 1.51 to 4.77 miles from the subject property and range in size from 5,000 to 774,932 square feet of land area. Of the four comparables with improvements, one parcel contains a 3-car garage; one parcel is improved with a 2-story "tear-down" home containing 1,107 square feet of living area; one dwelling is a 1.5-story frame dwelling with 1,084 square feet of living area built in 1955; and one parcel is improved with a 1.5-story frame dwelling built in 1960. Three

comparable properties are lakefront lots and two are channel-front properties, and one is both a channel-front and a lakefront parcel.

The sales of the comparables occurred from January 2015 to November 2016 for prices ranging from \$24,000 to \$46,500. The comparables have land assessments ranging from \$1 to \$16,467 and improvement assessments ranging from \$10 to \$32,359.

The appellants also submitted Multiple Listing Service (MLS) sheets for each of the six comparable properties and a Redfin property information sheet on the subject property. Based on this evidence, the appellants requested the subject's land assessment be reduced to \$15,900 and improvement assessment to \$100.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,012. The subject's land assessment is \$16,906 and the improvement assessment is \$106. The board of review also disclosed that in Antioch Township where the subject is located, an equalization factor of 1.0362 was applied to each non-farm property in the 2017 tax year. The subject's total assessment reflects a market value of \$51,318, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

The board of review disclosed that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year in Docket No. 16-04745.001-R-1 in which the subject's land assessment was reduced to \$16,315 and improvement assessment reduced to \$103 for a total assessment of \$16,418 which reflected the agreement of the parties. A copy of the Property Tax Appeal Board's decision was attached with the board of review's submission. The board of review indicated that in Antioch Township where the subject property is located, 2015 was the beginning of the quadrennial general assessment cycle which runs through tax year 2018. The board of review explained that the equalization factor of 1.0362 was applied to the subject's 2016 assessment to arrive at the subject's 2017 tax year assessment of \$17,012 as provided in Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

Based on this evidence and argument, the board of review requested that the subject's assessment be affirmed.

### **Conclusion of Law**

The appellants contend in part assessment inequity with respect to the land and improvement as a 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 appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted on the grounds of lack of uniformity.

The appellants submitted six comparable properties and the board of review submitted a copy of Property Tax Appeal Board 2016 tax year decision regarding the subject property in support of their positions before the Property Tax Appeal Board.

Initially, the Board finds that while the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year in Docket No. 16-04745.001-R-1 in which the subject's assessment was reduced to \$17,012 in accordance with the agreement of the parties, the record further discloses that the subject property is not an owner-occupied dwelling. Therefore, the Board finds the provisions of Section 16-185 of the Property Tax Code are not applicable in this case.

The Board gave less weight to appellants' comparables #3, #4 and #6 which are channel-front properties, dissimilar to the subject's lakefront feature. Further, comparable #3 has a substantially larger land size and comparables #4 and #6 appear to be outliers given their land assessments of \$1 and \$3,437, respectively. The Board finds that although the appellants' comparables #1, #2, and #5 are located approximately 3 miles from the subject, they are most similar to the subject in terms of land size and lakefront feature. These comparables have land assessments ranging from \$5,888 to \$16,467 or from \$.25 to \$1.72 per square foot of land area. The subject's land assessment of \$16,906 or \$1.69 per square foot of land area is within the range established by the most similar comparables in this record on a per square foot basis. Based on the evidence in this record, the Board finds that the appellants did not establish by clear and convincing evidence that their land is inequitably assessed and, therefore, no reduction in the subject's land assessment is warranted.

With regard the appellants' request for a reduction in the improvement assessment, the only evidence in the record of improvement assessments is appellants' comparables #2, #4, and #6 each of which is improved with a single-family dwelling, unlike the pole building on the subject parcel. Appellants' comparable parcel #5 has a 3-car garage but this appears to be an anomaly, or an outlier based on its improvement assessment of \$0. Based on lack of similar structures in this record compared to the subject pole building, in addition to the fact that the appellants have requested a total of \$6 as a reduction in the improvement assessment, the Board finds that the appellants have not proven by clear and convincing evidence that the subject's improvement is inequitably assessed and no reduction in the subject's improvement is warranted.

The appellants also contend in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted based on market value.

The Board finds that for similar reasons as stated above, appellants' comparables were given little weight. Further, appellants' comparables #2, #3, and #5 sold in 2015 which is too remote in time from the subject's January 1, 2017 assessment date at issue to be indicative of the subject's market value as of that date. The subject's market value is further supported by the parties' agreement to the prior year's assessment which was affirmed by the Property Tax

Appeal Board and to which only the equalization factor of 1.0362 was applied in the 2017 tax year. This is reflected in the subject's 2017 assessment.<sup>1</sup> Based on the evidence in this record, the Board finds the appellants did not prove that the subject is overvalued and, therefore, no reduction in the subject's assessment is warranted.

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<sup>1</sup> \$16,418 (parties' agreed 2016 assessment) x 1.0362 (2017 equalization factor) = \$17,012.

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



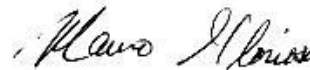
Member

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: July 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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COUNTY

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