



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

APPELLANT: Gina LiVolsi
DOCKET NO.: 17-02986.001-R-1
PARCEL NO.: 09-25-301-068

The parties of record before the Property Tax Appeal Board are Gina LiVolsi, 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 **a reduction** 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: \$64,042
IMPR.: \$32,678
TOTAL: \$96,720

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 frame and wood-siding exterior construction containing 2,418 square feet of living area. The dwelling was constructed in 1904. Features of the home include an unfinished basement and central air conditioning. The subject is a lakefront property located on Bangs Lake with 19,357 square feet of land area and is located in Wauconda Township, Lake County.

The appellant contends assessment inequity with respect to the land and the improvement as the basis of the appeal. In support of both arguments, the appellant submitted information on three equity comparables located within .34 of a mile of the subject. The properties have lots ranging in size from 4,792 to 10,965 square feet of land area and are improved with two-story dwellings of frame and wood-siding exterior construction ranging in size from 2,308 to 2,588 square feet of living area. The dwellings were constructed in 1899 and 1913. The comparables each have an unfinished basement and one dwelling has a fireplace and a garage. The dwellings have land

assessments ranging from \$9,247 to \$20,014 or from \$1.83 to \$1.93 per square foot of land area, and improvement assessments ranging from \$22,809 to \$32,811 or from \$9.44 to \$12.68 per square foot of living area. The appellant also submitted property information sheets extracted from the Township Assessor's website for the subject property and each of the appellant's equity comparables depicting descriptive information, photographs, and schematic drawings of each property. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$57,322 or \$2.96 per square foot of land area, and improvement assessment to \$32,678 or \$13.51 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,550. The subject property has a land assessment of \$64,042 or \$3.31 per square foot of land area, and an improvement assessment of \$34,508 or \$14.27 per square foot of living area.

In support of its contention of the correct **improvement** assessment, the board of review submitted information on four equity comparables located within .324 of a mile of the subject property. The comparables are improved with two-story dwellings of wood-siding exterior construction ranging in size from 1,762 to 2,695 square feet of living area. The dwellings were constructed from 1875 to 1936. Three homes each feature an unfinished basement; two homes have central air-conditioning; two dwellings each have a fireplace; and three dwellings each have a garage ranging in size from 440 to 690 square feet of building area. The properties have improvement assessments ranging from \$31,905 to \$50,276 or from \$16.48 to \$18.72 per square foot of living area.

In support of its contention of the correct **land** assessment, the board of review submitted information on four equity comparables located within .31 of a mile of the subject property. Each comparable is described as a "lakefront" property on Bangs Lake, similar to the subject. The comparables have lots ranging in size from 8,964 to 23,000 square feet of land area. The comparables have land assessments ranging from \$35,113 to \$72,479 or from \$3.15 to \$3.92 per square foot of land area.

The board of review also submitted property record cards for the subject as well as each of the parties' comparables. Based on this evidence, the board of review requested confirmation of the subject's improvement and land assessments.

Conclusion of Law

The taxpayer contends in part assessment inequity with respect to the improvement 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 has met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven **improvement** equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave reduced weight to the board of review improvement comparable #1 which lacks a basement, unlike the subject, and has a smaller dwelling size when compared to the subject property. The Board gave reduced weight to board of review's remaining improvement comparables, along with appellant's comparable #1, each of which have a garage, unlike the subject.

The Board finds the best improvement equity comparables to be appellant's comparables #2 and #3. These two comparables were most similar to the subject in design, exterior construction, age, dwelling size, foundation, and most features. These comparables have improvement assessments of \$22,809 and \$27,542 or \$9.44 and \$11.93 per square foot of living area. The subject's improvement assessment of \$34,508 or \$14.27 per square foot of living area appears to be unsupported by the most similar equity comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds that a reduction in the subject's improvement assessment commensurate with the appellant's request is warranted.

The taxpayer also contends land assessment inequity as the basis of the appeal. 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 seven **land** equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board finds the best land comparables in this record are the four comparables submitted by the board of review which are each lakefront properties located on Bangs Lake, as is the subject. These best land comparables have land assessments ranging from \$35,113 to \$72,479 or from \$3.15 to \$3.92 per square foot of land area. The subject's land assessment of \$64,042 or \$3.31 per square foot of land area falls within the range established by the best land comparables in this record. The Board gave reduced weight to appellant's land comparables, none of which were lakefront lots like the subject.

Based on the evidence in this record, the Board finds that the appellant did not prove by clear and convincing evidence that the subject's land is inequitably assessed and, therefore, no reduction in the subject's land assessment is warranted.

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: June 16, 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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