



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

APPELLANT: John Strzok
DOCKET NO.: 17-03070.001-R-1
PARCEL NO.: 14-33-102-001

The parties of record before the Property Tax Appeal Board are John Strzok, 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: \$37,315
IMPR.: \$48,000
TOTAL: \$85,315

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 one-story frame and brick dwelling containing 1,092 square feet of living area. The dwelling was constructed in 1959. Features of the home include a 1,092-square foot unfinished basement, central air conditioning, and a 528-square foot detached garage. The property is located in Deer Park, Ela 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 four equity comparables located within one mile from the subject, and in the same assessment neighborhood as the subject property. The properties are improved with one-story or 1.5-story frame or brick dwellings ranging in size from 1,108 to 2,266 square feet of living area. The dwellings were constructed from 1903 to 1962, with the oldest comparable having an effective age of 1966. Each comparable has an unfinished basement, and central air conditioning; three comparables have either one or two fireplaces; and three dwellings have a garage ranging in size from 440 to

500 square feet of building area. The properties have improvement assessments ranging from \$34,967 to \$53,895 or from \$21.70 to \$39.70 per square foot of living area. The appellant's counsel also submitted property tax assessment information for the subject property and each of the appellant's equity comparables extracted from the township assessor's website depicting descriptive information, photographs and schematic drawings of each property. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$40,000 or \$36.63 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 \$97,574. The subject property has an improvement assessment of \$60,259 or \$55.18 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables¹ located within .803 of a mile of the subject, and within the same assessment neighborhood code as the subject property. The comparables are improved with one-story brick or wood-sided dwellings ranging in size from 961 to 1,050 square feet of living area. The dwellings were constructed from 1949 to 1957. The homes each feature an unfinished basement, central air-conditioning, and a garage ranging in size from 420 to 672 square feet of building area. Two homes each have a fireplace. The properties have improvement assessments ranging from \$46,919 to \$53,747 or from \$45.73 to \$51.19 per square foot of living area. The board of review also submitted property record cards for the subject property and its comparables. Based on this evidence, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten equity comparables with varying degrees of similarity to the subject property in support of their respective positions before the Property Tax Appeal Board. The Board gave reduced weight to appellant's comparables #2, #3, and #4 based on their larger dwelling sizes relative to the subject. In addition, comparable #3 does not have a garage amenity, dissimilar to the subject's 528-square foot garage. The Board also gave less weight to board of review comparable #3 based on its lack of central air-conditioning amenity, dissimilar to subject.

¹ The board of review submitted information on six comparable sales set forth on two grid analyses; for ease of reference, Property Tax Appeal Board has re-numbered the second set of comparables as #5 and #6.

The Board finds the best equity comparables to be appellant's comparable #1 and board of review comparables #1, #2, #4, #5 and #6. These six comparables were most similar to the subject in terms of location, design, exterior construction, dwelling size, age, and most features. These comparables had improvement assessments ranging from \$43,966 to \$53,747 or from \$39.70 to \$51.19 per square foot of living area. The subject's improvement assessment of \$60,259 or \$55.18 per square foot of living area falls above the range established by the most similar equity comparables in this record.

After considering necessary adjustments to the comparables for differences relative to the subject, the Board finds that the appellant has demonstrated by clear and convincing evidence that the subject property is inequitably assessed and, therefore, a reduction in the subject's improvement 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Strzok
20975 Deerpath Rd.
Deer Park, IL 60010

COUNTY

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