



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

APPELLANT: John & Nancy Ochi  
DOCKET NO.: 17-03175.001-R-1  
PARCEL NO.: 14-11-111-001

The parties of record before the Property Tax Appeal Board are John & Nancy Ochi, 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:** \$33,697  
**IMPR.:** \$150,534  
**TOTAL:** \$184,231

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 2-story dwelling of wood siding exterior construction with 3,808 square feet of living area. The dwelling was constructed in 1978 and has an effective age of 1986. Features of the home include a basement, central air conditioning, three fireplaces and a 1,383 square foot attached garage. Information provided in Section III – Description of Property indicated the subject had a 631 square foot addition completed in 2011. The subject property includes four full and one half bathrooms, a deck and porch.<sup>1</sup> The property has a 42,112 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on six equity comparables located in the same neighborhood code assigned by the township assessor as

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<sup>1</sup> In section III of the appeal form the appellants indicated the subject has a partial basement that is partially finished. The board of review does not report the subject as having finished basement area.

the subject property. The comparables are improved with one 1.5-story and five 2-story dwellings of brick or wood siding exterior construction that range in size from 3,798 to 4,042 square feet of living area. The homes were built from 1985 to 1988 with effective ages of 1985 to 1997. Each comparable has a full or partial basement, one with finished area, central air conditioning, one to three fireplaces and an attached garage ranging in size from 748 to 1,696 square feet of building area. Bathroom counts of comparables range from two to three full and zero to two half baths. Comparable #6 has a gazebo. The comparables have improvement assessments ranging from \$138,561 to \$153,726 or from \$35.13 to \$38.84 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$145,084 or \$38.10 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 \$184,231. The subject property has an improvement assessment of \$150,534 or \$39.53 per square foot of living area. In support of its contention of the correct assessment the board of review provided a grid analysis and property record cards of eight equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. Board of review comparables #2, #5, #6 and #8 were also utilized by the appellant as comparables #3, #5, #1 and #4, respectively. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction that range in size from 3,798 to 4,100 square feet of living area. The homes were built from 1979 to 1988. Each comparable has a basement, two with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 748 to 1,030 square feet of building area. Bathroom counts of comparables range from two to three full and zero to two half baths. Comparable #3 has a gazebo and comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$140,817 to \$162,691 or from \$36.89 to \$39.68 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted ten comparables for the Board's consideration where four comparables were common to both submissions. The Board gives less weight to appellant comparables #2 and #3/board of review comparable #2 along with board of review comparable #1 due to differences in design or larger dwelling size relative to other comparables in the record. The Board also gives less weight to board of review comparable #4 due to the presence of an inground swimming pool which the subject lacks. The Board finds the best evidence of assessment equity to be the remaining six comparables, including three of the common comparables. These comparables are more similar in location, age/effective age, design and

dwelling size when compared to the subject. These comparables have improvement assessments that range from \$140,817 to \$149,328 or from \$36.89 to \$38.84 per square foot of living area. The subject's improvement assessment of \$150,534 or \$39.53 per square foot of living area falls just above the range established by the best comparables in this record, however, it seems supported given the subject's larger garage size, partially finished partial basement, as reported by the appellants, and higher bathroom count, relative to the best comparables. Therefore, after considering adjustments to the comparables for differences from the subject, the Board finds the appellants 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: 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

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

APPELLANT

John & Nancy Ochi  
8 North Highview Circle  
Hawthorn Woods, IL 60047

COUNTY

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