



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

APPELLANT: George & Florence Nedin
DOCKET NO.: 17-03772.001-R-1
PARCEL NO.: 06-32-206-004

The parties of record before the Property Tax Appeal Board are George & Florence Nedin, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$11,993
IMPR.: \$49,968
TOTAL: \$61,961

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 two-story dwelling of vinyl siding exterior construction with 1,796 square feet of living area. The dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 504 square foot garage. The property has a 7,200 square foot site and is located in Round Lake, Avon 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 80 assessment equity comparables located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables consist of two-story dwellings ranging in size 1,688 to 1,968 square feet of living area. The dwellings were constructed from 2001 to 2006

and feature basements.¹ The comparables have improvement assessments ranging from \$41,049 to \$48,483 or from \$21.83 to \$26.16 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,961. The subject property has an improvement assessment of \$49,968 or \$27.82 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables were improved with two-story dwellings of vinyl siding exterior construction each containing 1,796 square feet of living area. The dwellings were built from 2001 to 2003. The comparables each feature a basement with one having finished area, central air conditioning and a garage with 504 square feet of building area. In addition, three comparables each have one fireplace. The comparables have improvement assessments ranging from \$48,186 to \$51,067 or from \$26.83 to \$28.43 per square feet of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

In rebuttal, counsel for the appellants argued that the board of review's failure to respond or object to appellants' comparables should serve as an admission that they are acceptable comparables. The appellants' attorney further argued that taking the board of review equity comparables into consideration, along with the undisputed appellants' equity comparables shows that 85 of 86 or 99% of the equity comparables support a reduction based on building price per square foot.

Conclusion of Law

The appellants 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 86 comparables for the Board's consideration. The Board gave less weight to appellants' comparables as the appellants' attorney failed to provide descriptive information regarding the comparables' exterior construction, basement finish, central air conditioning, fireplaces and/or garages for a comparative analysis which detracts from the weight of the evidence. Furthermore, one comparable is smaller in dwelling size and 79 comparables are larger in dwelling size when compared to the subject than the comparables

¹ Appellants' attorney provided limited information regarding the features of both the subject property and the comparables. Appellants' grid analysis does not contain information regarding exterior construction, basement finish, central air conditioning, fireplaces or garages.

submitted by the board of review. The Board also gave reduced weight to board of review comparable #4 which has finished basement unlike the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the remaining five comparables submitted by the board of review. These comparables are most similar if not identical to the subject in location, dwelling size, design and features. They have improvement assessments ranging from \$48,186 to \$49,745 or from \$26.83 to \$27.70 per square feet of living area. The subject property has an improvement assessment of \$49,968 or \$27.82 per square foot of living area, which falls slightly above the value range established by the most similar comparables in this record but appears to be supported given the subject's newer age. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitably assessed. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is 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: 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

George & Florence Nedin, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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