



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

APPELLANT: Gary & Kimberly Riemer
DOCKET NO.: 17-03783.001-R-1
PARCEL NO.: 02-27-203-011

The parties of record before the Property Tax Appeal Board are Gary & Kimberly Riemer, 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: \$31,636
IMPR.: \$119,938
TOTAL: \$151,574

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 one-story dwelling of wood siding exterior construction with 2,734 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 715 square foot garage. The property has a 14,335 square foot site and is located in Lindenhurst, Lake Villa 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 14 assessment equity comparables located within .99 of a mile of the subject property, three of which are in the same neighborhood code as the subject property as assigned by the township assessor. The comparables consist of one-story dwellings ranging in size 2,167 to 3,169 square

feet of living area. The dwellings were constructed from 1996 to 2014 and feature basements.¹ The comparables have improvement assessments ranging from \$68,481 to \$107,868 or from \$31.23 to \$41.27 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 \$151,574. The subject property has an improvement assessment of \$119,938 or \$43.87 per square foot of living area.

In response to the appeal, the board of review submitted a grid analysis and property record cards of the appellants' comparables. The property record cards disclosed that the appellants' comparables #1 through 3 and #5 through #8 were improved with two-story dwellings, not one-story dwellings as shown in the appellants' evidence. The property record cards also disclosed that each of the 14 dwellings have either brick or wood siding exterior construction, 13 comparables have central air conditioning and a garage ranging in size from 400 to 869 square feet of building area. In addition, 11 dwellings each have one or two fireplaces. The board of review asserted that 11 of the appellant's comparables were located outside of the subject's neighborhood and from .166 of a mile to 1.007 miles from the subject property.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property as assigned by the township assessor, three of which were also used by the appellants. Board of review comparables #1, #2 and #3 are the same properties as the appellants' comparables #14, #12 and #11, respectively. The comparables were improved with one-story dwellings of wood siding exterior construction ranging in size from 2,426 to 2,684 square feet of living area. The dwellings were built from 2004 to 2006. The comparables each feature a basement with one having finished area, central air conditioning, one or two fireplaces and one or two garages that range in size from 250 to 671 square feet of building area. The comparables have improvement assessments ranging from \$97,088 to \$107,868 or from \$37.88 to \$41.27 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 taking only the board of review equity comparables into consideration shows that 4 of 4 or 100% 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,

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.

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 15 comparables for the Board's consideration with three being common to both parties. The Board gave less weight to appellants' comparables #1 through #10 and #13 as each are located outside of the subject's neighborhood and differ from the subject in dwelling size, design and/or age.

The Board finds the best evidence of assessment equity to be the four comparables submitted by the board of review which includes the parties' three common comparables. These comparables are most similar to the subject in location, dwelling size and design, though three comparables lack finished basements which is a feature of the subject and each has a smaller garage when compared to the subject. The comparables have improvement assessments ranging from \$37.88 to \$41.27 per square feet of living area. The subject property has an improvement assessment of \$43.87 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 has a finished basement and a larger garage. 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

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