



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

APPELLANT: Vanessa Wendt, Sea Change LLC
DOCKET NO.: 17-06307.001-R-1
PARCEL NO.: 03-14-100-011

The parties of record before the Property Tax Appeal Board are Vanessa Wendt, Sea Change LLC, the appellant, 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:

F/Land:	\$771
Homesite:	\$10,290
Residence:	\$72,647
Outbuildings:	\$61,501
TOTAL:	\$145,209

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 an improved farmland parcel containing approximately 217,377 square feet or 4.99-acres of land area.¹ The subject property consists of a one-story dwelling of wood siding exterior construction with 3,048 square feet of building area. The dwelling was constructed in 1988 and features a full unfinished basement, central air conditioning, a fireplace, a 550 square foot garage. In addition, the property is improved with three outbuildings/farm buildings which consist of a 2,880 square foot pole building, a 2,592 square foot pole building

¹ The appellant's grid analysis provided limited descriptive information of the subject property. The Board finds the best evidence of the subject's description is located in the property record card submitted by the board of review that described the property as partially agricultural and had a schematic diagram, measurements and calculations of the dwelling, along with the ancillary buildings located on the subject property, which was unrefuted by the appellant.

and a 13,248 square foot arena. The property of is located in Zion, Newport 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 11 equity comparables located in the same neighborhood code as the subject as assigned by the assessor and from .41 of a mile to 1.98 miles from the subject property. The comparables consist of one-story dwellings ranging in size from 1,705 to 2,683 square feet of living area that were built from 1978 to 1993. Each home has a basement. The comparables have improvement assessments ranging from \$56,704 to \$87,445 or from \$32.03 to \$38.91 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,209. The subject property has a farm residence improvement assessment of \$72,647 or \$33.94 per square foot of living area and an outbuilding/farm building improvement assessment of \$61,501 which consists of the values allocated to the two pole buildings and arena.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards of four improved farmland equity comparables located in the same neighborhood code as the subject as assigned by the assessor and from 1.704 to 3.675 miles from the subject property. Comparables #1 and #2 are the same properties as the appellant's comparables #8 and #9, respectively. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,705 to 2,350 square feet of living area. The dwellings were constructed from 1983 to 1993. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 576 to 775 square feet of building area. The farm residence improvement assessments range from \$55,778 to \$81,502 or from \$32.71 to \$34.68 per square foot of living area. In addition, each comparable has ancillary buildings which consist of a pole building or a flat barn ranging in size from 1,584 to 5,040 square feet of building area. Comparable #1 also has a 448 square foot lean to. Three comparables have outbuilding/farm building assessments that range from \$2,530 to \$25,554. Based on this evidence, the board of review requested that the subject's assessment be sustained.

Conclusion of Law

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

The record contains 13 assessment comparables for the Board's consideration with two comparables common to both parties. The Board gives the analysis presented by the appellant

less weight as the appellant failed to provide descriptive information on all of the buildings situated on the subject site and did not segregate the improvement assessment attributed to each building. Furthermore, the Board finds the appellant's evidence did not contain information about the dwellings' features or amenities other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable, which adds credibility to its evidence.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These four comparables have farm residences that are similar when compared to the subject in dwelling size, design, age and features. The comparables have farm residence improvement assessments ranging from \$55,778 to \$81,502 or from \$32.71 to \$34.68 per square foot of living area per square foot of living area. The subject has a farm residence improvement assessment of \$72,647 or \$33.94 per square foot of living area, which falls within the range established by the most similar assessment comparables in the record. As to the subject's outbuilding/farm building improvement assessment of \$61,501, the Board finds the assessment appears to be supported given the subject is superior to the comparables in that it has two pole buildings and a 13,248 square foot arena. After considering any necessary adjustments to the comparables for differences, when compared to the subject, the Board finds the evidence demonstrates the subject's farm residence and farm building improvement assessments are justified. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and no reduction in the subject's 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: September 15, 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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