



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

APPELLANT: Vivian Roman
DOCKET NO.: 18-00066.001-R-1
PARCEL NO.: 10-28-400-003

The parties of record before the Property Tax Appeal Board are Vivian Roman, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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 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:

FARMLAND:	\$2,134
HOMESITE:	\$9,941
RESIDENCE:	\$56,112
FARM BLDGS:	\$10,935
TOTAL:	\$79,122

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 2018 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 brick exterior construction with 1,336 square feet of living area. The dwelling was constructed in 1961. Features of the home include an unfinished basement and a 572 square foot garage. Other improvements include a 600 square foot shed, 1,200 square foot pole building, 1,792 square foot pole building and a 4,833 square foot pole building.¹ The property has a 670,824 square foot or 15.40-acre site of which 22,216 or 0.51 acres is designated as a homesite. The property is located in Mundelein, Fremont Township, Lake County.

¹ The property record card for the subject, submitted by the board of review, provided dimensions and descriptions of the four outbuildings located on the subject site. The subject property is partially agricultural.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located from 0.72 to 4.11 miles from the subject property where two of the comparables are located in a different neighborhood code than the subject. The comparables are improved with one-story dwellings of wood siding exterior construction that range in size from 1,200 to 1,526 square feet of living area. The homes were built from 1954 to 1970. Each comparable has an unfinished basement and garage ranging in size from 462 to 672 square feet of building area. Two of the comparables each have one or two fireplaces. Comparables #2, #3 and #4 were described as having sheds or pole barns that range in size from 1,032 to 2,340 square feet of building area. These properties have improvement assessments that range from \$45,975 to \$63,836 or from \$38.31 to \$42.61 per square foot of living area. In the appellant's analysis, the subject's combined improvement assessments for the residence and farm buildings was divided by the living area of the residence to arrive at an assessment of \$54.30 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$57,448 or \$43.00 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 \$84,616. The subject property has a farmland assessment of \$2,134, a homesite assessment of \$9,941, an outbuilding assessment of \$10,935 and a house assessment of \$61,606 or \$46.11 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject and four equity comparables located within approximately 1.13 and 4.11 miles from the subject property and where two are located in Wauconda and one in Grayslake compared to the subject's Mundelein address. Board of review comparables #1, #2 and #4 are the same comparable properties as the appellant's comparables #2, #1 and #3 respectively. The comparables are improved with one-story dwellings of wood siding exterior construction that range in size from 1,413 to 1,612 square feet of living area. The homes were built from 1955 to 1970. Each comparable has an unfinished basement and garage ranging in size from 462 to 672 square feet of building area. Two of the comparables each have one or two fireplaces. Comparables #1, #3 and #4 have farm buildings ranging in size from 400 to 2,340 square feet of building area. The comparables have homesites ranging in size from 0.69 acre to 5.65 acres and farmland ranging in size from 1.22 acres to 14.91 acres. The residences have assessments ranging from \$56,168 to \$59,320 or from \$34.84 to \$41.51 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 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 that this burden of proof has been met and a reduction in the subject's assessment is warranted.

The Board finds the best analysis of assessment equity to be the comparables submitted by the board of review which includes three common comparables. The board of review analysis separated the various components of the subject's and the comparables' assessments into homesite, farmland, farm residence and farm building. The appellant failed to segregate the house and outbuilding assessments in her analysis which detracts from the weight that can be given her evidence and assessment request. The board of review's four comparables had farm residence improvement assessments that ranged from \$56,168 to \$59,320 or from \$34.84 to \$41.51 per square foot of living area. The subject's farm residence has an improvement assessment of \$61,606 or \$46.11 per square foot of living area which falls above the range established by the best comparables in this record. After considering adjustments to the comparables for differences with the subject, the Board finds the subject's residence improvement assessment was inequitably assessed and a 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: 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

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