



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

APPELLANT: Margret & Dennis Jones
DOCKET NO.: 18-00230.001-R-1
PARCEL NO.: 09-26-202-009

The parties of record before the Property Tax Appeal Board are Margret & Dennis Jones, 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: \$21,876
IMPR.: \$34,785
TOTAL: \$56,661

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 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 wood siding exterior construction with 1,042 square feet of living area. The dwelling was constructed in 1954. Features of the home include a basement with a 488-square foot finished area, two fireplaces and a 336-square foot garage. The property has a 12,040-square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellants contends overvaluation and lack of assessment uniformity concerning land and improvement assessments as the bases of the appeal. In support of both arguments, the appellants submitted a grid analysis containing information on four comparable properties located within close proximity of the subject and in the same neighborhood code as the subject property. Comparables #1, #2, and #3 contain both sale and assessment information and comparable #4 only contains assessment information. The comparable parcels range in size from 8,100 to 12,151 square feet of land area and are improved with one-story dwellings of frame or

brick exterior construction ranging in size from 780 to 1,433 square feet of living area. The dwellings were built in 1953 or 1954. Three homes feature a basement with one having finished area; each home has central air-conditioning; three dwellings each have one or two fireplaces; and each has a garage ranging in size from 240 to 768 square feet of building area. Comparables #1, #2, and #3 sold from June 2002 to November 2014 for prices ranging from \$144,500 to \$158,000 or from \$110.26 to \$195.51 per square foot of living area, including land. Appellants' comparables have land assessments ranging from \$15,773 to \$21,904 and improvement assessments ranging from \$28,566 to \$39,626 or from \$27.65 to \$43.28 per square foot of living area. The appellants also submitted property information sheets extracted from the assessor's website. Based on this evidence, the appellants requested a total assessment reduction to \$47,521 which would reflect a market value of approximately \$142,563 or \$136.82 per square foot of living area, including land, with a reduced land assessment of \$14,998 and improvement assessment of \$32,523 or \$31.21 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 \$56,661. The subject's assessment reflects a market value of \$171,285 or \$164.38 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue. The subject has land assessment of \$21,876 and improvement assessment of \$34,785 or \$33.38 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties located from .127 to .286 of a mile from the subject property and within the same neighborhood code as the subject as assigned by the local assessor. The parcels range in size from 7,752 to 9,261 and are improved with one-story dwellings of brick exterior construction ranging in size from 813 to 1,120 square feet of living area. The comparables each feature a basement with two having finished areas; three homes have central air-conditioning; one home has a fireplace; and each dwelling has a garage containing either 352 or 504 square feet of building area. The comparables sold from May 2017 to September 2018 for prices ranging from \$149,777 to \$190,000 or from \$164.26 to \$184.23 per square foot of living area, including land. The properties had land assessments ranging from \$15,134 to \$17,587 and improvement assessment ranging from \$27.503 to \$41,162 or from \$33.83 to \$36.94 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' three

sales which sold in 2002, 2013, and 2014, dates more remote in time to the valuation date at issue of January 1, 2018 and less likely to be indicative of the subject's estimated market value as of the assessment date. In addition, appellants' comparable #1 did not have a basement, dissimilar to the subject's 888-square foot basement.

The Board finds the best evidence of market value to be board of review comparable sales which sold proximate to the valuation date at issue and were similar to the subject property in terms of location, design, age, dwelling size and most features. However, board of review comparables #1 and #2 did not have finished basement areas, dissimilar to the subject's 488-square foot finished basement area, requiring upward adjustments in order to make these comparables more equivalent to the subject. Additionally, comparables #2, #3, and #4 each have central air-conditioning but no fireplace, unlike the subject which has two fireplaces but no central air-conditioning, thus requiring appropriate adjustments to these comparables. These four comparables sold from May 2017 to September 2018 for prices ranging from \$149,777 to \$190,000 or from \$164.26 to \$184.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$171,285 or \$164.38 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both on an overall value basis and on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the subject's market value as reflected by its assessment is supported. Therefore, based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

The taxpayer alternatively contends assessment inequity with respect to land and improvement as a 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 land and improvement assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellants' comparable #1 which did not have a basement, dissimilar to the subject's 888-square foot basement. The remaining equity comparables have improvement assessments ranging from \$27,503 to \$41,162 or from \$27.65 to \$43.28 per square foot of living area. The subject has an improvement assessment of \$34,785 or \$33.38 per square foot of living area which falls within the range of the best comparables in the record both in terms of its improvement assessment and on a per-square-foot basis. Therefore, based on this evidence, the Board finds a reduction in the subject's improvement assessment is not justified.

The best equity comparables in the record have land assessments ranging from \$15,134 to \$21,904. The subject's land assessment of \$21,876 falls within the range established by the best land equity comparables in this record. The subject's land assessment is especially supported given that the subject's parcel is larger than all but one of the comparables in the record. Based on this evidence, the Board finds that the appellants did not prove by clear and convincing

evidence that the subject's land is inequitably assessed and, therefore, no reduction in the subject's assessment is warranted on grounds of lack of assessment uniformity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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: October 20, 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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