



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

APPELLANT: Dean Thomas
DOCKET NO.: 18-00688.001-R-2
PARCEL NO.: 06-27-413-022

The parties of record before the Property Tax Appeal Board are Dean Thomas, the appellant; 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: \$55,450
IMPR.: \$144,915
TOTAL: \$200,365

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 is improved with a part two-story and part one-story dwelling of stucco and wood construction containing 3,611 square feet of living area. The dwelling was built in 2007. Features of the home include an unfinished basement, central air conditioning, three fireplaces and an attached garage with 718 square feet of building area. The property has a 13,566 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings ranging in size from 3,460 to 6,074 square feet of living area. The homes were built from 1864 to 1994 and have effective ages ranging from 1924 to 1994. Each comparable has a basement with finished area, central air conditioning and two or three fireplaces. Comparable #1 has an attached garage with 1,194 square feet of building area, comparable #2 has two detached garages with a combined building area of 1,672 square feet, and comparable #3

has a detached garage with 570 square feet of building area. The comparables have sites ranging in size from 40,511 to 137,214 square feet of land area. Comparable #1 has the same assessment neighborhood code as the subject property and is located approximately .33 miles from the subject. Comparables #2 and #3 have a different neighborhood code than the subject property and are located 1.19 and 1.28 miles from the subject property, respectively. The comparables have land assessments ranging from \$62,039 to \$96,810 or from \$.61 to \$1.84 per square foot of land area. The comparables have improvement assessments ranging from \$60,751 to \$134,277 or from \$17.56 to \$30.27 per square foot of living area. The appellant requested the subject's land assessment be reduced to \$8,275 or \$.61 per square foot of land area and the improvement assessment be reduced to \$63,409 or \$17.56 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 \$200,365. The subject property has a land assessment of \$55,450 or \$4.09 per square foot of land area and an improvement assessment of \$144,915 or \$40.13 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings with vinyl siding ranging in size from 2,481 to 3,085 square feet of living area. The dwellings were built from 1987 to 2006. Each comparable has a basement with three being partially finished, central air conditioning, one or two fireplaces and a garage ranging in size from 456 to 816 square feet of building area. These properties have sites ranging in size from 7,300 to 26,572 square feet of land area. Each comparable has the same assessment neighborhood code as the subject property and is located within .345 miles of the subject property. Their land assessments range from \$35,425 to \$65,017 or from \$2.45 to \$4.85 per square foot of land area. These same properties have improvement assessments ranging from \$100,854 to \$121,944 or from \$37.55 to \$43.69 per square foot of living area. The board of review submitted copies of the property record cards for the subject property and each comparable it utilized as support for the descriptive information.

The board of review requested the assessment be sustained.

The appellant submitted a letter in rebuttal asking for dismissal of the board of review evidence. The appellant stated that the board of review property description indicated a property address of 57 George Street, Grayslake, IL, which was demolished in 2007. The appellant also maintains that his property continues to decrease in value as a result of overaggressive assessments, lack of credible property record cards, and failed assessment policies of the Avon Township Assessor, Lake County Board of Review and the Lake County Assessment Office.

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

Initially, the Board denies the appellant's request to dismiss the evidence submitted by the board of review. First, although the board of review grid and cover sheet misidentify the address of the property under appeal, a copy of the property record card used to identify the subject property denotes the correct parcel number (PIN) under appeal and the property/home description matches the property under appeal. Additionally, the evidence provided by the board of review was timely submitted and addresses the inequity argument raised by the appellant. The appellant's objection to the board of review evidence goes more to the weight that is to be given the evidence rather than its admissibility.

With respect to the land assessment, the Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The comparables submitted by the board of review were more similar to the subject property in location and/or size than the comparables submitted by the appellant. The board of review comparables have land assessments ranging from \$2.45 to \$4.85 per square foot of land area. The subject's land assessment of \$4.09 per square foot of land area is within the range established by the best comparables in this record. The board of review comparables indicate that as the size of the land increases the assessment per square foot decreases and/or the land is assessed on a site basis. Nevertheless, the Board finds the subject's land assessment is supported by the comparables submitted by the board of review. Less weight was given the appellant's comparables due to differences from the subject property in size and/or location.

With respect to the improvement assessment, the Board gives little weight to appellant's comparables #2 and #3 as these homes were built 143 years and 83 years prior to the subject dwelling and are significantly older than the subject dwelling in actual age and effective age. Additionally, these two comparables differ from the subject in location and comparable #2 is significantly larger than the subject dwelling. Appellant's comparable #1 and the board of review comparables are similar to the subject in location but each dwelling is older than the subject dwelling, appellant's comparable #1 is approximately 800 square feet larger than the subject dwelling, and the board of review comparables are from approximately 500 to 1,200 square feet smaller than the subject dwelling. Additionally, appellant's comparable #1 as well as board of review comparables #1, #2 and #3 have finished basement area while the subject has an unfinished basement, suggesting downward adjustments would be needed to make them more equivalent to the subject property. These five comparables have improvement assessments ranging from \$30.27 to \$43.69 per square foot of living area. The subject property has an improvement assessment of \$40.13 per square foot of living area, which is within the range established by the comparables most similar to the subject location. The Board finds the subject's improvement assessment is equitable considering the dwelling's superior age, differing features and differing size in relation to the best comparables in the record in terms of location.

The Board gives little weight to the appellant's statements made in rebuttal concerning the assessment practices of the Lake County assessment officials as there is no evidence in the record to support these assertions. As a final point, the Property Tax Appeal Board's jurisdiction is limited to determining the correct assessment of property and not the policy issues raised by the appellant in rebuttal.

In conclusion, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and a reduction in the subject's assessment is not 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: 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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