



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

APPELLANT: Sean M. Rooney
DOCKET NO.: 18-00740.001-R-1
PARCEL NO.: 09-10-200-021

The parties of record before the Property Tax Appeal Board are Sean M. Rooney, 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:

LAND: \$96,243
IMPR.: \$0
TOTAL: \$96,243

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 vacant commercial site containing approximately 214,751 square feet of land area. The property is located on U.S. Highway 12 in Volo, Wauconda 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 vacant land comparables located from .66 of a mile to 4.69 miles from the subject property. The comparables are classified as either industrial or commercial properties that range in size from 233,046 to 287,496 square feet of land area and have land assessments ranging from \$23,193 to \$44,510 or from \$0.08 to \$0.19 per square foot of land area. Based on this evidence, the appellant is requesting a reduction in the subject's land assessment to \$38,655.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject property has a land assessment of \$96,243 or \$0.45 per square foot of land area.

In response to the appeal, the board of review provided a memorandum prepared by the Wauconda Township Assessor critiquing the comparables submitted by the appellant. The assessor argued that the appellant's three comparables differ from the subject in that comparable #1 is valued at the "sub divider rate", comparable #2 has 3.39 acres valued as unbuildable and comparable #3 is located in a different neighborhood and not on U.S. Highway 12. In support of these claims the board of review submitted property record cards of the appellant's comparables.

In support of its contention of the correct assessment, the board of review submitted a grid analysis prepared by the township assessor of three improved comparables, along with the property record cards of the subject and two of the comparables. The comparables are located within .794 of a mile from the subject property on U.S. Highway 12. The comparables are classified as commercial properties with sites ranging in size from 203,512 to 248,462 square feet of land area and have land assessments ranging from \$91,208 to \$111,351 or \$0.45 per square foot of land area. Based on this evidence, the board of review requested that the subject's assessment be sustained.

In written rebuttal, counsel for the appellant contended that the comparables presented by the assessor/board of review differ in classification as each is classified as commercial improved versus the subject's commercial vacant classification. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables are the three best equity comparables in the record and contended the subject's assessment should be reduced.

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 no reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 as each is located less proximate to the subject being more than 2.67 miles away. Furthermore, appellant's comparable #1 is receiving a "developer's" preferential assessment unlike the subject, which was unrefuted by the appellant. The Board also gave less weight to the appellant's comparable #2 as 3.39 acres of the site are valued as unbuildable which differs from the subject site and was unrefuted by the appellant.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review which are most similar to the subject in location. Although each of these comparables have improvements, land is valued as if vacant at its highest and best use. These three comparables have site sizes ranging from 203,512 to 248,462 square feet of land area and

have land assessments ranging from \$91,208 to \$111,351 or \$0.45 per square foot of land area. The subject's land assessment of \$96,243 or \$0.45 per square foot of land falls within the overall range of the best comparables in the record and identical on a square foot basis. 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: August 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sean M. Rooney, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085