



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

APPELLANT: Megan & William Walsh
DOCKET NO.: 18-00742.001-R-1
PARCEL NO.: 06-20-406-066

The parties of record before the Property Tax Appeal Board are Megan & William Walsh, the appellants, 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: \$8,444
IMPR.: \$63,295
TOTAL: \$71,739

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 split-level dwelling of brick exterior construction with 1,421 square feet of above-grade living area. The dwelling was constructed in 1979. Features of the property include a 1,421 square foot finished lower level, central air conditioning and two detached garages containing 1,056 and 1,536 square feet of building area, respectively.¹ The property has an 11,761 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on six comparables located in the same neighborhood code as the subject property as assigned by the

¹ Appellants' attorney provided limited information regarding the features of the subject property. Additional descriptive details about the subject were submitted by the board of review.

township assessor. The comparables consist of two, split-level and four-tri-level dwellings ranging in size 1,400 to 1,488 square feet of above grade living area.² The dwellings were constructed from 1976 to 1989. The comparables have improvement assessments ranging from \$37,949 to \$51,873 or from \$26.24 to \$34.86 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$37,293.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,739. The subject property has an improvement assessment of \$63,295 or \$44.54 per square foot of above-grade living area.

In response to the appeal, the board of review provided a memorandum critiquing the comparables submitted by the appellants. The board of review asserted the appellants' grid does not provide data related to lower level square footage area, lower level square footage of finished area or garage square footage, therefore the board of review revised grid analysis of the appellants' comparables and provided their respective property record cards. The comparables were described as either split-level or tri-level dwellings of vinyl siding exterior construction featuring lower levels ranging in size from 670 to 1,400 square feet with 520 to 1,400 square feet of finished area. In addition, four comparables have central air conditioning, five comparable each have one fireplace and five comparables each a garage that range in size from 520 to 800 square feet of building area. The appellants' comparable #4 has a second detached garage that contains 868 square feet of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables are improved either split-level or tri-level dwellings of vinyl siding exterior construction ranging in size from 1,232 to 1,588 square feet of above-grade living area that were constructed in either 1974 or 1983. The comparables each feature lower levels that range in size from 600 to 1,400 square feet that are fully finished. Each property has central air conditioning, two comparables each have one fireplace and each has a garage ranging in size from 528 to 672 square feet of building area. Comparables #1 and #2 each have a second detached garage containing 432 and 550 square feet of building area, respectively. In addition, comparable #1 also has a 368 square foot inground swimming pool. The comparables have improvement assessments ranging from \$46,608 to \$67,073 or from \$33.27 to \$42.24 per square foot of above-grade living area. Based on this evidence, the board of review requested that the subject's assessment be sustained.

In rebuttal, counsel for the appellants argued that neither the subject's larger garage or finished lower level are characteristics included in the above grade living area (AGLA) and should not be considered in determining uniformity. The appellants asserted that taking all of the board of review equity comparables into consideration along with the appellants' equity comparables

² Appellants' attorney provided limited information regarding the features of the comparables. Appellants' grid analysis does not contain information regarding exterior construction, foundation type, central air conditioning, fireplaces or garages. The comparable dwelling story heights were taken from copies of the property record cards provided by the board of review

shows that 10 of 10 or 100% of the equity comparables support a reduction based on building price per square foot.

Conclusion of Law

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

As an initial matter, the Board finds the appellants' counsel's argument that the subject's larger garage and finished lower level are not included in the above grade living area and should not be considered in determining uniformity to be without merit. The Board finds that all improvements and their respective assessments are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

The parties submitted ten suggested equity comparables for the Board's consideration. The Board finds all of the comparables are relatively similar to the subject in location, dwelling size and age, though they have varying degrees of similarity in design and features when compared to the subject. The comparables have improvement assessments ranging from \$37,949 to \$67,073 or from \$26.24 to \$42.24 per square feet of living area. The subject is superior to all of the comparables in the size of lower level finished area, garage size and/or number of garages, which would require upward adjustments to the comparables for these differences, however the subject is inferior to board of review comparable #1 as it has an inground swimming pool unlike the subject which would require a downward adjustment. The subject property has an improvement assessment of \$63,295 or \$44.54 per square foot of living area, which falls within the overall value range of the comparables in the record but slightly above the range on a square foot basis but appears to be justified given the subject has a larger lower level finished area and two detached garages containing a total of 2,592 square feet of building area, which is significantly greater than the comparables provided by both parties. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitably assessed. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no 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: 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

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