



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

APPELLANT: Dean Thomas
DOCKET NO.: 18-00774.001-R-1
PARCEL NO.: 06-27-413-023

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: \$56,175
IMPR.: \$0
TOTAL: \$56,175

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 a vacant parcel with 13,939 square feet of land area. The property 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. These comparables have sites ranging in size from 40,511 to 137,214 square feet of land area and are located from .33 of a mile to approximately 1 mile from the subject property. These properties have land assessments ranging from \$62,039 to \$96,810 or from \$.61 to \$1.84 per square foot of land area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$8,502 or \$.61 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the land assessment for the subject of \$56,175 or \$4.03 per square foot of land area. The board of review

indicated the subject property was located on Grays Lake. To demonstrate the subject parcel was being equitably assessed the board of review provided four comparables, three of which are improved with either a one-story or a two-story dwelling, located on Grays Lake from .032 to .345 miles from the subject property. Each comparable has the same assessment neighborhood code as the subject property. These comparables have sites ranging in size from 12,197 to 14,810 square feet of land area with land assessments ranging from \$52,794 to \$57,865 or from \$3.91 to \$4.33 per square foot of land area. The board of review provided a map depicting the location of the subject property and the comparables along the shore of Grays Lake. The board of review contends the comparables are similar to the subject property in land area and market appeal.

The board of review submitted a grid analysis of the appellant's comparables noting these properties are located from .332 to 1.284 miles from the subject property. The board of review provided a map depicting the location of the subject property and the appellant's comparables. Appellant's comparable #1 is located along Grays Lake while appellant's comparables #2 and #3 are located along Highland Lake. The board of review also asserted that the appellant's comparables are much larger than the subject parcel.

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 contends the board of review comparables of over-assessed properties fails to provide any basis for assessment equity. The appellant asserted that the board of review's failure to stabilize assessments in Avon Township continues to decrease property values and cause financial harm to Avon Township residents. The appellant 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. 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.

The Board finds the best evidence of assessment equity to be comparables submitted by the board of review. The comparables submitted by the board of review are most similar to the

subject property in location and size. The board of comparables have land assessments ranging from \$3.91 to \$4.33 per square foot of land area. The subject's land assessment of \$4.03 per square foot of land area is within the range established by the best comparables in this record. Less weight was given the appellant's comparables due to differences from the subject property in size and/or location.

The Board gives little weight to the appellant's statements in rebuttal as the record contains no evidence that the comparables submitted by the board of review or the appellant were overvalued. Nor is there any evidence in the record to support the other assertions made by the appellant in rebuttal. As a final point, the Property Tax Appeal Board's jurisdiction is limited to determining the correct assessment of property and not 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's land was inequitably assessed and a reduction in the subject's land 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

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

APPELLANT

Dean Thomas
61 George Street
Grayslake, IL 60030

COUNTY

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