



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

APPELLANT: 130 N. Genesee Street LLC
DOCKET NO.: 18-01371.001-C-1 through 18-01371.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 130 N. Genesee Street LLC, the appellant, by attorney Darren Miller, of the Law Offices of Darren Miller in Highland Park; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-01371.001-C-1	08-22-301-005	65,031	0	\$65,031
18-01371.002-C-1	08-22-302-001	39,488	0	\$39,488

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from decisions of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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 two vacant commercial lots located across the street from each other. Parcel # 08-22-301-005 (Parcel 1) contains 61,093 square feet of land area and parcel # 08-22-302-001 (Parcel 2) contains 37,026 square feet of land area. The parcels are located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on a total of sixty-one (61) mixed vacant or improved properties located in Waukegan and within relatively close proximity to the subject lots. The comparables are categorized into four separate grids or "tables". Table 1 consists of eighteen vacant commercial lots zoned "Marine Commercial Recreational" (M-CR). These properties range in size from 3,680 to 239,810 square feet of land area and have land assessments ranging from \$2,820 to \$101,213 or from \$.12 to \$.77 per square foot of land area. Table 2

consists of fifteen mixed commercial, industrial, vacant and improved properties that are zoned "L2" properties identified as comparables #19 through #33.¹ These properties are owned by a mix of industries, corporations, public utility companies, and a railroad company. They range in size from 1,120 to 1,345,133 square feet of land area and have land assessments ranging from \$59 to \$546,507 or from \$.03 to \$1.23 per square foot of land area. Table 3 consists of fourteen additional vacant commercial properties, identified as comparables #34 through #47, that are zoned M-CR. These properties range in size from 200 to 36,721 square feet of land area and have land assessments ranging from \$15 to \$2,250 or from \$0.00 to \$.08 per square foot of land area. Table 4 consists of fourteen industrial vacant lots that represent "Polluted Former Industrial Brownfield Sites" (Super Fund sites). These properties range in size from 490 to 91,724 square feet of land area and have land assessments ranging from \$59 to \$7,029 or from \$.06 to \$.12 per square foot of land area. The appellant submitted a brief noting that the comparables in Table 1 are the best comparables, and that within Table 1, comparables #1, #2, #3, #6, and #14 are most similar to the subject based on their location, utility, and zoning. Based on this evidence, the appellant requested a reduction in the Parcel 1 assessment to \$47,042 or \$.77 per square foot of land area and Parcel 2 assessment to \$28,510 or \$.77 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject parcels of \$104,519. Parcel 1 has an assessment of \$65,031 or \$1.06 per square foot of land area and Parcel 2 has an assessment of \$39,488 or \$1.07 per square foot of land area.

In response to the appellant's evidence, the board of review submitted a narrative brief arguing that the subject parcels' assessment was reduced for the tax year 2016 to a combined assessed value of \$80,353 based on the agreement of the parties and confirmed by decisions of the Property Tax Appeal Board under Docket Numbers 16-03482.001-C-1 and 16-03474.001-C-1. The board of review then carried these decisions by the Property Tax Appeal Board to tax years 2017 and 2018 and applied the equalization factors of 1.1508 and 1.1303 in these two years, respectively. The Township Assessor's brief argued that the two subject lots recently sold in June 2017 for a total price of \$300,000. Furthermore, the brief argued that the subject parcels differed from many of the appellant's comparables in that the subject lots are not landlocked, contaminated, or owned by public utility or railroad companies. Additionally, the board of review contended that approximately 75% of the appellant's comparable lots are much larger or much smaller in size when compared to the subject lots which would have a significant impact on their price per square foot of land areas. The board of review provided Multiple Listing Service (MLS) data sheets and the Illinois Real Estate Transfer Declaration (PTAX-203) form associated with the sale of the subject parcels in June 2017, aerial photos of its three comparable properties, and copies of the Property Tax Appeal Board's decisions for each of the two parcels for the 2017 tax year.

In support of its contention of the correct assessment, the board of review submitted property record cards and information on three properties located in close proximity to the subject and with similar characteristics to the subject parcels in terms of utility and zoning. Comparables #1 and #2 are each improved with an industrial building and comparable #3 is a vacant lot. The

¹ The appellant in a brief has described these properties as being zoned "L2" but did not specify what the abbreviation stands for.

comparables had lot sizes ranging from 43,560 to 83,635 square feet of land area and had land assessments ranging from \$33,380 to \$102,466 or either \$.78 or \$1.23 per square foot of land area. Based on this evidence and argument, the board of review requested confirmation of the subject's land assessments.

Conclusion of Law

The taxpayer contends assessment inequity regarding the subject parcels 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 are warranted.

The appellant submitted a total of a total of sixty-one (61) assessment equity comparables allocated between four Tables or grids, and the board of review submitted three land equity comparables in support of their respective positions. The Board gave less weight to appellant's comparables listed in Tables 2, 3, and 4 based on their dissimilar characteristics of being owned by public utility or railroad companies and thus having preferential assessments; being significantly larger or smaller when compared to the subject lots; and/or being designated as polluted (Super Fund) sites.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #3, and #6, along with the three comparables submitted by the board of review. These seven comparables are most similar to the subject in terms of location, lot size, and characteristics such as zoning and/or utility. These most similar comparables have land assessments ranging from \$22,102 to \$102,466 or from \$.61 to \$1.23 per square foot of land area. The subject Parcel 1 and Parcel 2 have land assessments of \$65,031 or \$1.06 per square foot of land area, and \$39,488 or \$1.07 per square foot of land area, respectively, which falls within the range established by the most similar comparables in this record. The subject's assessments are further supported by the prior year's decisions of the Property Tax Appeal Board which were based on the agreement of the parties.

Based on the evidence in this record, and after considering necessary adjustments to the comparables for some differences from the subject, the Board finds that the appellant has not demonstrated by clear and convincing evidence that the subject lots are inequitably assessed and, therefore, no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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.

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: December 15, 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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