



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

APPELLANT: Anna Bentkowski
DOCKET NO.: 18-02065.001-R-1
PARCEL NO.: 15-15-200-011

The parties of record before the Property Tax Appeal Board are Anna Bentkowski, 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: \$57,604
IMPR.: \$58,233
TOTAL: \$115,837

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 two-story dwelling¹ of frame and brick exterior construction with 1,819 square feet of living area. The dwelling was built in 1960. Features of the home include an unfinished basement, one fireplace and a 484 square foot garage. The property has a 58,370 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant's appeal is based on both overvaluation of the subject property and lack of uniformity in the assessment concerning both the land and improvement assessments. In support of these arguments, the appellant submitted information on three comparables with data on one sale and equity data for each of the comparables.

¹ As part of the appellant's evidence, the appellant described the subject dwelling as a 1.5-story home and reiterated this assertion in rebuttal. A copy of the subject's property record card supplied by the board of review includes a schematic which indicates the dwelling is a part one-story and part two-story home. Despite this descriptive discrepancy, the Property Tax Appeal Board finds that a decision may be issued in this proceeding on the record.

The appellant reported that comparable #3 sold in February 2018 for \$390,000 or \$66.72 per square foot of living area, including land.

The comparables presented by the appellant consist of parcels ranging in size from 44,431 to 64,904 square feet of land area which have been improved with a 1.5-story, a 2-story and a 3-story dwelling of frame or brick and frame exterior construction. The homes were 57 to 69 years old and range in size from 1,781 to 5,845 square feet of living area. One comparable has a partial basement with finished area. Two comparables have central air conditioning and one home has two fireplaces. Two of the comparables each have garages of 484 and 672 square feet of building area. The comparables have land assessments ranging from \$33,762 to \$43,354 or from \$0.67 to \$0.91 per square foot of land area and improvement assessments ranging from \$49,698 to \$63,344 or from \$10.61 to \$35.57 per square foot of living area.

Based on this evidence, the appellant requested a total assessment of \$73,290 which would reflect a market value of \$219,892 or \$120.89 per square foot of living area, including land, at the statutory level of assessment of 33.33%. In addition, the appellant requested a reduced land assessment of \$38,990 or \$0.67 per square foot of land area and a reduced improvement assessment of \$34,300 or \$18.86 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 \$115,837. The subject's assessment reflects a market value of \$350,172 or \$192.51 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue. The subject property has a land assessment of \$57,604 or \$0.99 per square foot of land area and an improvement assessment of \$58,233 or \$32.01 per square foot of living area.

In a responsive letter to the appeal, the board of review asserted the subject property was an owner-occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket Number 15-03165.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$101,313 based upon the stipulation of the parties. The board of review further explained that the township's general assessment period began in 2015 and runs through tax year 2018.

It further indicated that Vernon Township applied equalization factors for tax years 2016, 2017 and 2018 of 1.0693, 1.0443 and 1.0239, respectively, to all non-farm properties in the township. The board of review further explained that applying each of these respective equalization factors would have resulted in the subject's 2018 assessment of \$115,837 in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Based on the provisions of the Property Tax Code, the board of review requested confirmation of the subject's assessment for tax year 2018.

In addition, the board of review presented three equity comparables which are located in the same neighborhood code assigned by the assessor as the subject property and within .745 of a mile from the subject. The parcels contain either 20,909 or 57,935 square feet of land area and have been improved with a 1.5-story, a 2-story and a tri-level dwelling of brick of wood siding

exterior construction. The homes were built in either 1960 or 1970 and range in size from 1,800 to 2,088 square feet of living area. Two comparables have basements, one of which has finished area. Each dwelling has one or two fireplaces and a garage ranging in size from 441 to 484 square feet of building area. The comparables have land assessments of either \$39,917 or \$57,431 or either \$0.99 or \$1.91 per square foot of land area and improvement assessments ranging from \$61,812 to \$83,238 or from \$33.83 to \$46.24 per square foot of living area

Based upon the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review comparables #1 and #2 are not relevant as "the subject's property design/number of stories was changed from 1 ½ to 2 in 2013" by the township assessor without explanation to the appellant. While the appellant has raised this descriptive error with the assessor, she was informed it "will stay as 2 story because there is not enough 1 ½ residence transactions to use in tax evaluating research."

Conclusion of Law

The Property Tax Appeal Board takes notice that the subject property was the matter of an appeal before the Board for the 2015 tax year under Docket Number 15-03165.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$101,313 based on an agreement of the parties. The Property Tax Appeal Board finds that Lake County's general assessment period began in the 2015 tax year and runs through the 2018 tax year. The Lake County Board of Review disclosed that for tax years 2016, 2017 and 2018, township equalization factors of 1.0693, 1.0443 and 1.0239 were applied, respectively, in Vernon Township. The Board finds Section 16-185 of the Property Tax Code controls in this matter.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2015 through 2018 tax years are in the same general assessment period. Equalization factors of 1.0693, 1.0443 and 1.0239 were applied, respectively, in Vernon Township for the 2016, 2017 and 2018 tax years. Furthermore, the 2015 decision of the Property Tax Appeal Board was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2015 decision, results in an assessment of \$115,837. (\$101,313 x

$1.0693 = \$108,334 \times 1.0443 = 113,133 \times 1.0239 = 115,837$). The subject's 2018 assessment is \$115,837. Considering the statutory provisions of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds a reduction in the subject's assessment is not warranted.

While the appellant provided one comparable sale to establish a claim of overvaluation, the Board finds that a single sale is insufficient comparable data to establish overvaluation. Furthermore, the Board finds that appellant's comparable #3 is a dissimilar sized dwelling containing 5,845 square feet of living area which is more than three times larger than the subject dwelling. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, the Board finds that appellant's comparable sale #3 is not a suitable comparison to the subject property.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains six equity comparables and one sale submitted by the parties to support their respective arguments. The Board has given reduced weight to appellant's comparable #3 due to the dwelling's substantially larger size of 5,845 square feet as compared to the subject dwelling that contains 1,819 square feet of living area and to board of review comparable #1 due to its tri-level design.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with the board of review comparables #2 and #3. The comparables have varying degrees of similarity to the subject and present improvement assessments ranging from \$49,698 to \$80,651 or from \$26.89 to \$38.63 per square foot of living area. The subject property has an improvement assessment of \$58,233 or \$32.01 per square foot of living area, which falls within and at the lower end of the range of the best equity comparables in the record. The appellant also challenged the land assessment and the Board finds the best land assessment equity comparables in terms of size are appellant's comparable #3 and board of review comparable #3. These two properties have land assessments of \$0.67 and \$0.99 per square foot of land area, respectively. The subject has a land assessment of \$0.99 per square foot of land area which is identical to one of the two best land assessment equity comparables in the record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement and/or land was inequitably assessed and a reduction in the subject's assessment is not justified.

For the foregoing reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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

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