



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

APPELLANT: William & Jill Peterson
DOCKET NO.: 18-02295.001-R-1
PARCEL NO.: 13-01-202-028

The parties of record before the Property Tax Appeal Board are William & Jill Peterson, the appellants, by Jessica Hill-Magiera, Attorney at Law 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: \$40,822
IMPR.: \$125,684
TOTAL: \$166,506

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 an owner-occupied one-story dwelling of brick exterior construction with 2,021 square feet of living area.¹ The dwelling was constructed in 1956. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 543 square foot garage.² The property has a 1.71-acre lake front site and is located in Barrington, Cuba Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis on 18 assessment comparables located in the

¹ The evidence disclosed the subject is an owner-occupied dwelling as the appellants' address and the subject property address are the same.

² The Board finds the best description of the subject property is found in the property record card provided by the board of review.

same assessment neighborhood as the subject property. The comparables consist of one-story dwellings ranging in size from 1,696 to 2,475 square feet of living area. The dwellings were built from 1956 to 1953. Each home has a full or partial basement with 15 having finished area. No other features such as air conditioning, fireplaces and/or garages were provided in the appellants' evidence. The comparables have improvement assessments that range from \$72,647 to \$126,898 or from \$39.02 to \$48.78 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$8,844 or \$8.24 per square foot of living area based on assessment equity.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,506. The subject property has an improvement assessment of \$125,684 or \$62.19 per square foot of living area. The board of review disclosed the first year of the general assessment period was 2015 and a township equalization factor of 1.0205 was applied in Cuba Township in the 2018 tax year.

In response to the appeal, the board of review submitted a copy of the subject's property record card and a copy of the decision pertaining to the subject property for the 2017 tax year issued by the Property Tax Appeal Board under docket 17-03755-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on an agreement between the parties lowering the subject's assessment to \$163,161. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the matter of an appeal before the Board for the 2017 tax year under Docket Number 17-03755.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$163,161 based on an agreement between the parties. The Property Tax Appeal Board finds that Lake County's general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 2017 and 2018 tax years are within the same general assessment period. The Board finds the record shows an equalization factor of 1.0205 was applied for tax year 2018 in Cuba Township.

The record contains no evidence showing the Board's 2017 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction 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 2017 decision results in an assessment of \$166,506 ($\$163,161 \times 1.0205 = \$166,506$), which is equal to the subject's final 2018 as established by the board of review. Based upon the record evidence and considering the statutory requirements of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds no change in the subject's assessment is warranted.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains 18 equity comparables submitted by the appellants. The Board has given reduced weight to the appellants' evidence as they did not provide adequate information about the dwellings' features or amenities other than size, basement size and finished area which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Therefore, 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 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:

February 16, 2021



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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