



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

APPELLANT: Jeffrey Gunderson
DOCKET NO.: 18-02317.001-R-1
PARCEL NO.: 03-28-100-009

The parties of record before the Property Tax Appeal Board are Jeffrey Gunderson, the appellant, 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: \$59,565
IMPR.: \$0
TOTAL: \$59,565

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 an unimproved lot classified as “residential vacant” and containing 219,978 square feet of land area. The property is located in Wadsworth, Newport Township, Lake County.

The appellant contends assessment inequity with respect to the land assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within 0.79 of a mile from the subject property. One of the equity comparables is located in the same neighborhood code as the subject. The comparables are unimproved sites that range in size from 192,100 to 490,050 square feet of land area. The property classification was not provided for the appellant’s comparables. The comparables have land assessments that range from \$14,999 to \$42,892 or from \$0.03 to \$0.22 per square foot of land area. Based on this evidence, the appellant requested the subject’s land assessment be reduced to \$24,198 or \$0.11 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 of \$59,565. The subject property has a land assessment of \$59,565 or \$0.27 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located within 0.65 of a mile from the subject. Each of the comparables is located in the same neighborhood code as the subject property. The property classification was not provided for the board of review comparables. Five of the comparables are improved sites and one comparable is an unimproved site. The comparable sites range in size from 92,783 to 247,856 square feet of land area. The comparables have land assessments ranging from \$35,415 to \$59,318 or from \$0.21 to \$0.38 per square feet of land area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In a written rebuttal, the appellant's counsel asserted that all of the appellant's comparables are classified as residential vacant land but only one of the board of review equity comparables has the same classification. She stated that the improved sites with a different classification are not comparable to the subject. The appellant's counsel indicated that board of review comparable #3 was an acceptable equity comparable.

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 this burden of proof was not met and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 which are located outside of the subject's neighborhood code. The Board gave less weight to the appellant's comparable #2 along with board of review comparables #5 and #6 which are dissimilar in site size from the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, #3 and #4 which are similar to the subject in location and size. These comparables had land assessments that ranged from \$57,743 to \$59,318 or from \$0.26 to \$0.27 per square foot of land area. The subject's land assessment of \$59,565 or \$0.27 per square foot of land area falls just above the range of land assessments but equates to the upper end of the per square foot range established by the best comparables in this record. The subject's slightly higher land assessment appears justified due to its slightly larger site size. After considering adjustments to the comparables for differences with the subject, the Board finds evidence in the record did not demonstrate clearly and convincingly that the subject's land was inequitably assessed and a reduction in the subject's 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:

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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