



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

APPELLANT: Joel Potter
DOCKET NO.: 18-02402.001-R-1
PARCEL NO.: 13-11-200-130

The parties of record before the Property Tax Appeal Board are Joel Potter, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction 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: \$4,210
IMPR.: \$101,690
TOTAL: \$105,900

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 one-story dwelling of wood siding exterior construction with 1,571 square feet of living area. The dwelling was constructed in 1977. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces and a 484 square foot attached garage. The subject has two full bathrooms and one half bathroom. The property has a 1,571 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction each with 1,571 square feet of living area. The homes were built in 1976 or

1977. Each comparable has a finished basement, central air conditioning, two fireplaces and a garage with 484 square feet of building area. Each of the comparables has two full bathrooms and one half bathroom. The comparables have improvement assessments of \$99,589 or \$103,797 or \$63.39 and \$66.07 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$103,796.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,283. The subject property has an improvement assessment of \$106,073 or \$67.52 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with one-story dwellings of wood siding exterior construction that each have 1,571 square feet of living area. The homes were built from 1976 to 1978. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage with 484 square feet of building area. Three comparables have three full bathrooms and one comparable has two full bathrooms and one half bathroom. The comparables have improvement assessments that range from \$105,032 to \$122,560 or from \$66.86 to \$78.01 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven comparables for the Board's consideration. The Board gave less weight to the board of review comparables #1, #2 and #4 due to superior bathroom count and comparable #4 having one less fireplace when compared to the subject. The Board finds the best evidence of assessment equity to be appellant's comparables along with board of review comparable #3 which are most similar in location, age, dwelling size, basement features, bathroom count and most features when compared to the subject. These four comparables had improvement assessments that ranged from \$99,589 to \$105,032 or from \$63.39 to \$66.86 per square foot of living area. The subject's improvement assessment of \$106,073 or \$67.52 per square foot of living area falls above the range established by the best comparables in this record. Therefore, after considering adjustments to the comparables for differences with the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, equivalent to the request is 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: August 18, 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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