



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

APPELLANT: Donald Hamil
DOCKET NO.: 18-02445.001-C-1
PARCEL NO.: 11-21-211-006

The parties of record before the Property Tax Appeal Board are Donald Hamil, 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 **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: \$74,206
IMPR.: \$71,460
TOTAL: \$145,666

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 13,247 square foot site improved with a one-story commercial building with 2,809 square feet of building area. The building was built in approximately 1960 and is used as an auto service facility. The photograph of the subject property depicts a one-story building with four drive-in bays (four overhead doors), an office area, three gas pumps and a small canopy. The property has a land to building ratio of 4.72:1 and is located in Libertyville, Libertyville 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 six equity comparables described as being improved with buildings ranging in size from 2,720 to 18,063 square feet of building area. Comparable #1 was built in approximately 1940 and comparable #5 was built in 1997. The construction dates of the remaining comparables were not

disclosed by the appellant. The appellant indicated the comparables have sites ranging in size from 7,500 to 48,388 square feet of land area with land to building ratios ranging from 2.38:1 to 5.50:1. The appellant also indicated the comparables have from 2 to 7 doors. These properties have improvement assessments ranging from \$28,550 to \$361,810 or from \$10.50 to \$26.13 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$14,723 or \$5.24 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,666. The subject property has an improvement assessment of \$71,460 or \$25.44 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story commercial buildings ranging in size from 1,972 to 4,950 square feet of building area. The buildings were built from 1960 to 1990. Two comparables are used for auto repair and two comparables are used as jiffy lube facilities. The comparables have sites ranging in size from 12,032 to 36,642 square feet of land area with land to building ratios ranging from 5.74:1 to 10.5:1. The buildings have from four to six overhead doors. The board of review submitted copies of photographs of its comparables depicting their similarities to the subject property. The comparables have improvement assessments ranging from \$64,647 to \$110,485 or from \$22.32 to \$34.80 per square foot of building area.

The board of review also provided copies of photographs of the appellant's comparables. In rebuttal, the board of review provided a statement asserting that four of the six comparables provided by the appellant were from 3.1 to 6.4 times the size of the subject building. It also stated that appellant's comparable #4 was constructed in 1940 and comparable #6 was built in 1890. The board of review also pointed out the appellant's assessment request is below the range of his own comparables.

The board of review requested the assessment be sustained.

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

The Board gives less weight to appellant's comparables #1, #2, #3, and #5 due to differences from the subject building in size and/or age.

The Board gives most weight to appellant's comparables #4 and #6, although upward adjustments appear to be necessary due to their older ages with reference to the subject property. The Board also gives more weight to the board of review comparables as these properties are

improved with buildings most similar to the subject in size although downward adjustments would appear necessary for comparables #1, #3 and #4 due to their superior age relative to the subject property. These six comparables have improvement assessments ranging from \$10.50 to \$34.80 per square foot of building area. Board of review comparable #2 is most similar to the subject in age, size, number of overhead doors and land to building ratio. This property has an improvement assessment of \$74,348 or \$25.64 per square foot of building area. The subject's improvement assessment of \$71,460 or \$25.44 per square foot of building area falls within the range established by the best comparables in this record and slightly below the overall best comparable in this record. Based on this evidence the Board finds the appellant 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.

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: March 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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