



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

APPELLANT: Denise Swaton  
DOCKET NO.: 19-00939.001-R-1  
PARCEL NO.: 06-26-210-023

The parties of record before the Property Tax Appeal Board are Denise Swaton, 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 **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:** \$12,301  
**IMPR.:** \$40,079  
**TOTAL:** \$52,380

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 2019 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 bi-level raised ranch style dwelling of vinyl siding exterior construction with 1,164 square feet of above grade living area. The dwelling was constructed in 1986. Features include two full bathrooms, a 1,008 square foot lower level with 456 square feet of finished area, central air conditioning, and an 484-square foot attached garage. The subject property has a 7,500-square foot site. The subject property is located in Avon Township, Lake County.

The appellant contends overvaluation of the land and dwelling and assessment inequity with respect to the subject's land assessment. In support of the overvaluation argument, the appellant submitted a grid analysis of four comparable sales located within 4,994 feet from the subject, but comparable #4 is in a different assessment neighborhood code than the subject. The comparables consist of bi-level raised ranch style dwellings of vinyl siding exterior construction that were built from 1957 to 1987. The dwellings range in size from 1,080 to 1,163 square feet

of above grade living area and are situated on lots that range in size from 7,580 to 9,580 square feet of land area. The comparables have finished lower levels that range in size from 552 to 1,063 square feet. Other features include two full bathrooms, central air conditioning and garages that contain from 462 to 504 square feet of building area. Two comparables have a fireplace. The comparables sold from November 2016 to February 2020 for prices ranging from \$141,000 to \$178,000 or from \$130.56 to \$164.81 per square foot of above grade living area including land. The appellant submitted photographs showing the subject dwelling needs an updated kitchen flooring, and bathrooms. The appellant submitted Multiple Listing Service sheets and photographic evidence showing comparables #1 and #2 are in need of updating like the subject while comparables #3 and #4 have been updated.

With respect to the land inequity argument, the appellant submitted three land comparables located within 8,448 feet but are in different assessment neighborhoods than the subject. The land comparables have sites that range in size from 8,710 to 9,580 square feet of land area and have land assessments ranging from \$6,916 to \$8,590 or from \$.75 to \$.98 per square feet of land area.

Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,602. The subject's assessment reflects an estimated market value of \$196,418 or \$168.74 per square foot of above grade living area including land when applying the 2019 three-year average median level of assessment for Lake County of 32.89%. The subject property has a land assessment of \$12,301 or \$1.64 per square foot of land area.

In support of the subject's assessment, the board of review submitted an analysis of five comparable properties, only two of which had sold. The comparables are located within 907 feet from the subject. The two comparable sales consist of bi-level raised ranch style dwellings of vinyl siding exterior construction that were built in 1978 and 1985. The dwellings have 1,299 and 1,484 square feet of above grade living area and are situated on lots that contain 7,500 square feet of land area. The comparables have full finished lower levels with comparable #2 having an additional 576 square foot unfinished basement. Other features include three bathrooms, central air conditioning, a fireplace and a 576 square foot garage. The comparables sold in June and October of 2018 for prices of \$235,000 and \$255,000 or \$171.83 and \$180.91 per square foot of above grade living area including land.

With respect to the land inequity argument, the board of review's five comparables have sites that have 7,500 or 7,920 square feet of land area and have land assessments of \$12,301 or \$12,581 or from \$1.59 or \$1.64 per square feet of land area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the board of review comparables are superior to the subject due to being updated, larger dwelling size, more bathrooms, more bedrooms, and larger lower levels. The appellant submitted Multiple Listing Service sheets and photographs to support these claims.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #3 and #4. Comparable 3 sold in 2016, which is dated and a less reliable indicator of market value in relation to the subject's January 1, 2019 assessment date. Comparable #4 is older in age and is not located the same assessment neighborhood when compared to the to the subject. The Board also gave less weight to the two comparable sales submitted by the board of review. These comparables are superior when compared to the subject in the number of bathrooms, larger finished lower levels, each has a fireplace and a larger garage. Moreover, the appellant submitted compelling unrefuted corroborating evidence that each of the board of review's comparables have been extensively updated, unlike the subject.

The Board finds the remaining two comparable sales submitted by the appellant are more similar when compared to the subject in location, land area, design, age, dwelling size, features, and condition. These comparables sold in June and September of 2019 for prices of \$141,000 and \$160,000 or \$130.56 to \$141.34 per square foot of above grade living area including land. The subject's assessment reflects an estimated market value of \$196,418 or \$168.74 per square foot of above grade living area including land, which is greater than the most similar comparable sales contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction is warranted.

The appellant also argued that the subject's and assessment was inequitable. 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.

The record contains eight suggested land comparables for the Board consideration. The Board gave less weight to the land comparables submitted by the appellant due to the fact they are in a different assessment neighborhood when compared to the subject. The Board finds the five land comparables submitted by the board of review are more similar when compared to the subject in location and land area. These land comparable have land assessments of \$12,301 or \$12,581 or \$1.59 and \$1.64 per square feet of land area. The subject property has a land assessment of \$12,301 or \$1.64 per square foot of land area. The Board finds the subject's land assessment is well supported by the most similar land comparables contained in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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 24, 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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