



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

APPELLANT: Vanessa Wendt, Sea Change LLC
DOCKET NO.: 19-01713.001-R-1
PARCEL NO.: 03-14-100-011

The parties of record before the Property Tax Appeal Board are Vanessa Wendt, Sea Change LLC, 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 ***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:

F/Land:	\$964
Homesite:	\$10,484
Residence:	\$78,516
Outbuildings:	\$50,454
TOTAL:	\$140,418

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from the 2018 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge 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 an improved farmland parcel containing approximately 203,290 square feet or 4.67-acres of land area.¹ The subject property is improved with a one-story dwelling of wood siding exterior construction with 2,181 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 550 square foot garage. In addition, the property is improved

¹ The appellant's grid analysis provided limited descriptive information of the subject property. The Board finds the best evidence of the subject's description is located in the property record card submitted by the board of review that described the property as partially agricultural and had a schematic diagram, measurements and calculations of the dwelling, along with the ancillary buildings located on the subject property, which was unrefuted by the appellant.

with three outbuildings/farm buildings which consist of a 2,880 square foot pole building built in 1988, a 2,592 square foot pole building built in 2005 and a 13,248 square foot arena built in 2005.² The property of is located in Zion, Newport Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. The subject's homesite and farmland assessment was not challenged. In support of this argument the appellant submitted information on eight equity comparables located from .41 to .99 of a mile from the subject property, four of which are located in Zion and four of which are located in Wadsworth. The comparables are improved with one-story dwellings ranging in size from 1,848 to 2,683 square feet of living area. The dwellings were built from 1978 to 1990. Each comparable has an unfinished basement and a garage ranging in size from 441 to 1,160 square feet of building area. The appellant did not disclose the subject's or the comparables' exterior construction or features such as central air conditioning and fireplaces. The comparables have improvement assessments ranging from \$59,503 to \$89,038 or from \$29.77 to \$35.54 per square foot of living area. The appellant indicated the subject has an improvement assessment of \$135,520 or \$62.14 square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$64,922 or \$29.77 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,968. The subject property has a dwelling improvement assessment of \$85,066 or \$39.00 per square foot of living area. The board of review disclosed the three outbuildings/farm buildings have an improvement assessment of \$50,454.

In support of its contention of the correct assessment the board of review submitted a grid analysis of the subject and four comparable properties. One comparable is located in Zion, one comparable is located in Antioch and two comparables are located in Wadsworth, but all located in the same neighborhood code as the subject. The board of review reported that these four comparables are farm homesites that are improved with one-story or two-story dwellings of wood siding, brick or metal exterior construction ranging in size from 1,200 to 2,022 square feet of living area. The dwellings were constructed from 1916 to 2012, with comparable #1 having a reported effective age of 1950. One comparable has a concrete slab foundation and three comparables each have an unfinished basement. One comparable has central air conditioning and one comparable has a fireplace. Two comparables were reported to have ancillary buildings, where comparable #1 has a Quonset building and a metal utility shed and comparable #3 has a stable, a metal utility shed and an arena. The comparables have improvement assessments ranging from \$96,158 to \$642,469 or from \$47.56 to \$383.33 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be sustained.

In written rebuttal, counsel for the appellant argued that board of review comparables #1, #2, #3 and #5 are not comparable due to differences in style, dwelling size and/or age, and no property characteristics were provided for comparable #4. Counsel asserted that taking all of the appellant's acceptable equity comparables into consideration shows that 8 of 8, or 100% of the equity comparables support a reduction based on building price per square foot.

² The appellant did not disclose the existence of the three farm buildings or their associated assessments.

Conclusion of Law

The appellant 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 a reduction in the subject's assessment is warranted based upon the record evidence.

The record contains 12 assessment comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #5 and #6 due to their dissimilar locations in Wadsworth, a different city, when compared to the subject's location in Zion. The Board has also given less weight to the appellant's comparable #4 due to its larger dwelling size when compared to the subject dwelling. The Board has given reduced weight to the board of review comparables due to differences from the subject in location, dwelling size, design and age.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3, #7 and #8. These three comparables are similar to the subject in location, dwelling size, design and age. The comparables have improvement assessments ranging from \$66,287 to \$82,428 or from \$32.77 to \$35.54 per square foot of living area per square foot of living area. The subject dwelling, excluding the farm buildings, has an improvement assessment of \$85,066 or \$39.00 per square foot of living area, which falls above the range established by the most similar assessment comparables in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject dwelling's improvement assessment, excluding the farm buildings, is excessive. Based on this record the Board finds a reduction in the subject's assessment is 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: September 20, 2022



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Vanessa Wendt, Sea Change LLC, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085