



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

APPELLANT: Anna Bentkowski
DOCKET NO.: 19-01759.001-R-1
PARCEL NO.: 15-15-200-011

The parties of record before the Property Tax Appeal Board are Anna Bentkowski, 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: \$52,992
IMPR.: \$60,027
TOTAL: \$113,019

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 part one-story and a part two-story dwelling of brick and frame exterior construction with 1,819 square feet of living area.¹ The dwelling was constructed in 1960. Features of the home include an unfinished full basement, a fireplace and a 484 square foot garage. The property has a 58,370 square foot site and is located in Mundelein, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located from .07 to .91 of a mile from the subject property, none of which are within the subject's neighborhood code. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 1,328 to 5,845 square feet of living area. The

¹ The Board finds the best description of the subject dwelling's design is found in the property record card provided by the board of review which included a detailed schematic diagram and a photograph of the subject dwelling.

dwelling were built from 1949 to 1951. Comparables #1 and #3 have effective ages of 1956 and 1961, respectively. One comparable has a partial basement with finished area, three comparables have either a crawl space or a concrete slab foundation, one comparable has two fireplaces and three comparables have central air conditioning and a garage that ranges in size from 484 to 672 per square feet of living area. One comparable has a barn. The comparables have improvement assessments that range from \$36,410 to \$64,381 or from \$11.01 to \$35.59 per square foot of living area. The comparables have sites that range in size from 44,431 to 64,904 square feet of land area and land assessments that range from \$0.68 to \$0.81 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,622. The subject property has an improvement assessment of \$69,630 or \$38.28 per square foot of living area and a land assessment of \$52,992 or \$0.91 per square foot of land area.

In response to the appeal, the board of review critiqued the appellant's comparables. The board of review asserted that appellant's comparables #1, #2 and #4 have no basement and that appellant's comparable #2 is a 4-flat apartment building in poor condition with 34% vacancy.²

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within .86 of a mile from the subject property, one of which is within the subject's neighborhood code. Board of review comparable #2 is a duplicate of the appellant's comparable #3. The comparables are improved with a split-level dwelling and two, two-story dwellings of frame or brick and frame exterior construction ranging in size from 1,748 to 2,088 square feet of living area. The dwellings were built from 1950 to 1988. Comparable #2 has an effective age of 1961. Each comparable has a basement with two having finished area. The split-level dwelling has a finished lower level. The comparables each have central air conditioning, two comparables each have one or two fireplaces and each comparable has a garage that ranges in size from 441 to 576 square feet of building area. One comparable has a barn. The comparables have improvement assessments that range from \$63,379 to \$91,347 or from \$35.59 to \$52.26 per square foot of living area. The comparables have sites with 20,909 or 46,609 square feet of land area and land assessments that range from \$0.65 to \$1.76 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

² The appellant's grid analysis depicts appellant's comparable #1 is located in the "Apartment Flats" neighborhood.

property. 86 Ill.Admin.Code §1910.65(b). The Board finds a reduction in the subject's assessment is warranted.

The parties provided six suggested equity comparables to support their respective positions before the Property Tax Appeal Board, as one property was common to both parties. The Board finds none of the comparables are truly similar to the subject due to significant differences in dwelling size, design, age and/or features. Nevertheless, as to the subject's improvement assessment, the Board gives less weight to the appellant's comparables #1 and #2 and #3, as well as board of review comparables #2 and #3 which includes the parties' common comparable for various reasons. The Board finds the appellant's comparable #1 is considerably larger in dwelling size when compared to the subject; appellant's comparable #2 is considerably smaller in dwelling size when compared to the subject; appellant's comparable #3/board of review comparable #2 has a barn, not a feature of the subject; and board of review comparable #3 is 28 years newer than the subject and a dissimilar split-level design, in contrast to the subject's part one-story and part two-story design.

The Board finds the best evidence of improvement assessment equity is the appellant's comparable #4 and board of review comparable #1. However, the Board finds the appellant's comparable #4 is inferior to the subject in that the dwelling is 11 years older than the subject dwelling and has a crawl space foundation in contrast to the subject's full unfinished basement. The Board finds board of review comparable #1 is superior to the subject in that it has a larger dwelling size, is 10 years newer than the subject and has a finished basement area. Additionally, both of these comparables have central air conditioning, not a feature the subject enjoys. These comparables have improvement assessments of \$52,325 and \$80,723 or \$28.31 and \$38.66 per square foot of living area, respectively. The subject's improvement assessment of \$69,630 or \$38.28 per square foot of living area is bracketed by the two more similar comparables in this record. However, after considering adjustments to the comparables for differences from the subject in dwelling size, age, foundation type and features such as central air conditioning, the board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment is warranted.

As to the subject's land assessment, the Board finds the parties' six comparables have land assessments that range from \$0.65 to \$1.76 per square foot of land area. The subject has a land assessment of \$.91 per square foot of land area which falls within the range established by the comparables in the record. Based on this record, the Board finds the subject's land is equitably assessed and no reduction in the subject's land assessment 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 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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