



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

APPELLANT: Eric Snap  
DOCKET NO.: 19-02643.001-R-1  
PARCEL NO.: 08-16-331-004

The parties of record before the Property Tax Appeal Board are Eric Snap, 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 **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:** \$4,430  
**IMPR.:** \$40,740  
**TOTAL:** \$45,170

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 two-story dwelling of wood siding exterior construction with 2,273 square feet of living area. The dwelling was built in 1920. Features of the property include a full unfinished basement, two bathrooms and a detached garage with 500 square feet of building area. The property has a site with approximately 5,240 square feet of land area and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables. The first three comparables are composed of two-story dwellings of wood siding, aluminum siding or asbestos siding exterior construction ranging in size from 1,974 to 2,016 square feet of living area. The homes were built in 1901 or 1910. Each property has a full unfinished basement and two bathrooms. One comparable has a detached garage with 216 square feet of building area. The comparables have sites ranging in size from approximately 3,140 to 3,930 square feet of land

area. These properties have land assessments ranging from \$2,650 to \$3,319 or \$.84 and \$.85 per square foot of land area. The properties have improvement assessments ranging from \$34,027 to \$35,492 or from \$17.21 to \$17.93 per square foot of living area.

The second set of four comparables submitted by the appellant are composed of two-story dwellings of wood siding or stucco exterior construction ranging in size from 2,144 to 2,456 square feet of living area. The homes were built from 1900 to 1930. Each property has a full unfinished basement, one or two bathrooms, and an attached or detached garage ranging in size from 240 to 480 square feet of building area. One comparable has an additional two, ½ bathrooms. The comparables have sites ranging in size from approximately 6,780 to 12,150 square feet of land area. These properties have land assessments ranging from \$5,731 to \$10,269 or \$.84 and \$.85 per square foot of land area. The properties have improvement assessments ranging from \$38,397 to \$44,192 or from \$17.91 to \$18.09 per square foot of living area.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$4,000 and the improvement assessment be reduced to \$32,663 resulting in a total assessment of \$36,663.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,170. The subject property has a land assessment of \$4,430 or \$.85 per square foot of land area and an improvement assessment of \$40,740 or \$17.92 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 composed of two-story dwellings of wood siding, aluminum siding or asbestos and aluminum siding exterior construction and ranging in size from 2,020 to 2,466 square feet of living area. The homes were built from 1901 to 1924. Each property has a full unfinished basement, one or two bathrooms, and a detached garage ranging in size from 378 to 504 square feet of building area. Three comparables have additional ½ bathrooms. The comparables have sites ranging in size from approximately 5,070 to 6,560 square feet of land area. These properties have land assessments ranging from \$4,285 to \$5,538 or \$.84 and \$.85 per square foot of land area. The properties have improvement assessments ranging from \$37,428 to \$43,976 or from \$17.83 to \$18.53 per square foot of living area. The board of review requested the assessment be sustained.

In rebuttal the appellant asserted that board of review comparables #2, #3 and #4 are dissimilar single-family homes while the subject property has two units.

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

The record contains information on eleven comparables submitted by the parties that are similar to the subject property in style, size, construction and features with the exception two of the appellant's comparables do not have garages while the subject has a detached garage with 500 square feet of building area. The lack of a garage suggests an upward adjustment to these two comparables would be appropriate to make these properties more equivalent to the subject property. The comparables have improvement assessments that range to from \$34,027 to \$44,192 or from \$17.21 to \$18.53 per square foot of living area. The Board finds that even excluding board of review comparables #2, #3, and #4 because they are single family dwellings does not alter this range. The subject's improvement assessment of \$40,740 or \$17.92 per square foot of living area falls within the range established by the comparables in this record. The record also disclosed the comparables have land assessments of either \$.84 or \$.85 per square foot of land area. The subject property has a land assessment \$.85 per square foot of land area, which is well supported by the comparables.

The provision for uniformity of taxation and valuation found in the Illinois constitution does not require mathematical equality. 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 by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject 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:

May 18, 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

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

APPELLANT

Eric Snap  
641 Messena Ave  
Waukegan, IL 60085

COUNTY

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