



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

APPELLANT: Ion Soltan
DOCKET NO.: 19-02701.001-R-1
PARCEL NO.: 06-09-112-013

The parties of record before the Property Tax Appeal Board are Ion Soltan, 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: \$11,003
IMPR.: \$63,596
TOTAL: \$74,599

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 with a wood siding exterior that contains 1,795 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with a recreation room, central air conditioning, a fireplace, a 306 square foot enclosed porch and a 400 square foot garage. The property has an 8,280 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on seven comparables located within the same assessment neighborhood code as the subject.¹ The comparables are described as two-story dwellings with wood siding exteriors ranging in size from 1,508 to 2,030 square feet of living area. The dwellings were constructed in either 1995 or 1997. The comparables have basements with four having a recreation room, central air conditioning, and a

¹ For ease of reference, the appellant's comparables have been consecutively renumbered as #1 through #7.

garage with either 400 or 420 square feet of building area. Four comparables each have one fireplace. The comparables have improvement assessments ranging from \$53,715 to \$61,707 or from \$28.95 to \$35.62 per square foot of living area. The appellant noted that the comparable #4 located at 26 Windance Drive is the same model house as the subject and has same land size but has a lower value than the subject. 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 \$74,599. The subject has an improvement assessment of \$63,596 or \$35.43 per square foot of living area.

In response to the appellant's evidence, the board of review argued the subject has an enclosed frame porch, a feature none of the comparables have which accounts for a portion of the difference in value between the subject and comparables.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards for the subject and five equity comparables located within same assessment neighborhood code as the subject.² The comparables are described as two-story dwellings with wood siding exteriors ranging in size from 1,776 to 1,795 square feet of living area. The dwellings were constructed from 1995 to 1997. The comparables each have a basement with three having a recreation room, central air conditioning, one fireplace and a garage with either 400 or 600 square feet of building area. The comparables have improvement assessments ranging from \$57,572 to \$61,625 or from \$32.42 to \$34.35 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as 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 parties submitted eleven equity comparables to support their respective positions before the Property Tax Appeal Board with one comparable common to both parties. The Board gave reduced weight to appellant's comparables #1, #2, #3, #5, #6 and #7 due to their dissimilar dwelling sizes when compared to the subject. The Board also gave less weight to board of review comparables #1, #3 and #5 due to their larger garage or lack of a recreation room in basement when compared to the subject.

² Board of review comparable #4 and appellant's comparable #4 are the same property.

The Board finds the best evidence of assessment equity to be board of review comparable #2 and the parties' common comparable. These two comparables are most similar to the subject in location, age, dwelling size and most features. However, both comparables lack an enclosed porch unlike the subject. These comparables have improvement assessments of \$60,967 and \$61,625 or \$33.98 and \$34.35 per square foot of living area. The subject's improvement assessment of \$63,596 or \$35.43 per square foot of living area falls slightly above the two best comparables in this record but appears to be justified, when considering the subject's enclosed frame porch, a feature none of the comparables have. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

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

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