



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

APPELLANT: Gary and Gerry Rendall
DOCKET NO.: 19-02704.001-R-1
PARCEL NO.: 05-03-306-006

The parties of record before the Property Tax Appeal Board are Gary and Gerry Rendall, the appellants, by attorney Christopher Pierce, of the Law Office of Christopher C. Pierce in Waukegan; 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: \$5,100
IMPR.: \$20,461
TOTAL: \$25,561

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story dwelling of frame exterior construction with 851 square feet of living area. The dwelling was built in 1930 and is approximately 89 years old. Features of the home include a crawl space foundation and one full bathroom. The property has a 6,850 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellants contend overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments, the appellants submitted a grid analysis that contains information on four comparable properties, only two of which contain sale information. The comparables are located within the same neighborhood code as the subject property and are situated on sites that range in size from 2,800 to 9,300 square feet of land area. The sites are improved with one-story or two-story dwellings of frame exterior construction that range in size from 780 to 1,539 square feet of living area and range in age from 71 to 86 years

old. Two of the comparables have either a full or partial basement and central air-conditioning, one of which also features a fireplace and a garage.

The comparables have improvement assessments that range from \$19,083 to \$42,707 or from \$20.22 to \$27.75 per square foot of living area. Comparables #2 and #3 sold in May 2018 and July 2017 for \$34,900 and \$52,000 or \$22.68 and \$16.31 per square foot of living area, including land, respectively. No sale information was provided for comparables #1 and #4.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$19,542. The requested assessment would reflect a total market value of \$58,632 or \$68.90 per square foot of living area, land included, at the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$14,442 or \$16.97 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 \$25,561. The subject's assessment reflects a market value of \$77,716 or \$19.32 per square foot of living area, including land, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$20,461 or \$24.04 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparable sales that are located within .48 of a mile from the subject property and have the same neighborhood code as the subject. The dwellings were built from 1945 to 1991 with the two oldest comparables having effective years-built of 1964 and 1965. The comparables consist of one-story dwellings of wood siding exterior construction that range in size from 776 to 888 square feet of living area. Three comparables each have a full basement, two of which have recreation rooms; one comparable has a lower level with finished area. The comparables all have central air conditioning. One comparable has a fireplace. Three comparables each have a garage ranging in size from 280 to 690 square feet of building area. The sales occurred from June 2018 to June 2019 for prices ranging from \$95,000 to \$143,000 or from \$106.98 to \$184.28 per square foot of living area, land included.

In support of the assessment equity argument, the board of review provided information on five equity comparables. The dwellings are located within .54 of a mile from the subject property and have the same neighborhood code as the subject. The comparables are improved with one-story dwellings of wood siding exterior construction that were built from 1933 to 1949 and range in size from 800 to 888 square feet of living area. Four comparables each have a full basement, one of which features a recreation room, and one comparable has a crawl space foundation. One comparable has central air conditioning. One comparable has a fireplace. Two comparables each have a garage containing either 360 or 864 square feet of building area. These properties have improvement assessments ranging from \$20,392 to \$27,372 or from \$25.49 to \$34.22 per square foot of living area.

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

Conclusion of Law

The appellants contend in part that 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six suggested comparable sales for the Board's consideration, none of which are truly similar to the subject. Appellants' two comparable sales differ from the subject in dwelling size, design or foundation type and/or have central air conditioning and a garage, dissimilar to the subject. The board of review comparables are each newer dwellings than the subject and differ from the subject in foundation type and/or finish, and/or have central air conditioning and a garage, dissimilar to the subject. The Board gives less weight to appellants' comparable sale #3 as its 2017 sale is dated relative to the January 1, 2019 assessment date at issue.

The Board finds, in this limited record, the remaining comparables are similar to the subject property in location, and some features, with downward adjustments being necessary due to their myriad differences from the subject in size and features. These comparables sold from May 2018 to June 2019 for prices ranging from \$34,900 to \$143,000 or from \$22.68 to \$184.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$77,716 or \$19.32 per square foot of living area, including land, which, after considering adjustment to these best comparables for differences from the subject, is supported. Therefore, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the taxpayers contend assessment inequity with respect to the improvement as a 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested comparables for their inequity arguments. The Board gives less weight to appellants' comparables #1, #2 and #3 which differ from the subject in design, dwelling size, foundation type, or have a garage and/or central air-conditioning, dissimilar to the subject. The Board also gives less weight to board of review comparables #1, #3 and #4 which have a garage, basement with finished area, and/or central air-conditioning, dissimilar to the subject.

The Board finds that appellants' comparable #4 and board of review comparables #2 and #5 were the best comparables submitted in this limited record and are generally similar to the

subject property in location, design, and some features, although board of review comparable #2 has a basement suggesting a downward adjustment is necessary to make it more similar to the subject. These comparables had improvement assessments ranging from \$20,168 to \$23,166 or from \$25.49 to \$27.78 per square foot of living area. The subject's improvement assessment of \$20,461 or \$24.04 per square foot of living area falls within the range established by the best comparables in the record on an overall basis but below the range on a per square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is warranted on this basis.

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: January 18, 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

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