



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

APPELLANT: Elaine DeYoung (AKA) Wiencek
DOCKET NO.: 19-03511.001-R-1
PARCEL NO.: 14-15-103-017

The parties of record before the Property Tax Appeal Board are Elaine DeYoung (AKA) Wiencek, 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: \$27,732
IMPR.: \$68,795
TOTAL: \$96,527

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 one-story single-family dwelling of frame exterior construction with 1,405 square feet of living area. The dwelling was constructed in 1938 and has a reported effective age of 1978 or 41 years old. Features of the home include an unfinished full walkout-style basement, central air conditioning and a 464 square foot garage. The property also has a shed and has a 7,199 square foot site which is located in Lake Zurich, Ela Township, Lake County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal concerning the subject's improvement assessment. In support of the arguments, the appellant submitted three pages of grid analyses with information on a total of eight comparable properties, each with equity data and four of which also include recent sales data. For ease of reference, the Board has renumbered the comparables on pages #2 and #3 of the appellant's grid analyses as comparables #4 through #10, however, comparable #7 is the same property as equity

comparable #1 with additional sales data and comparable #10 is the same property as equity comparable #2 with additional sales data.

The comparable properties are located within .35 of a mile from the subject. The parcels range in size from 6,665 to 17,725 square feet of land area and are each improved with a one-story dwelling of frame exterior construction. The homes range in age from 3 to 82 years old and range in size from 1,276 to 1,920 square feet of living area. Each dwelling has a full or partial basement, six comparables each have central air conditioning and five comparables each have a fireplace. Each property has a garage ranging in size from 372 to 609 square feet of building area. The eight comparables have improvement assessments ranging from \$50,783 to \$90,722 or from \$33.72 to \$47.25 per square foot of living area. Comparables #1, #2, #8 and #9 sold from March 2017 to February 2019 for prices ranging from \$54,000 to \$282,000 or from \$28.13 to \$206.14 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$56,565 or \$40.26 per square foot of living area and a reduced total assessment of \$84,297 which would reflect a market value of \$252,916 or \$180.01 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,171. The subject property has an improvement assessment of \$76,439 or \$54.40 per square foot of living area. The subject's assessment reflects a market value of \$316,725 or \$225.43 per square foot of living area, land included, 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.

As part of its response to the appeal, the board of review submitted a memorandum from the Ela Township Assessor's Office indicating that while the subject dwelling was originally built in 1938, a permit issued in 2000 that provided for a 546 square foot addition to the existing dwelling along with a walkout basement. Due to these improvements, the effective age of the subject dwelling was adjusted to 1978. The assessor's office further contends that most of the area homes are not of the same age nor house type as the subject; other dwellings have more depreciation, no walkout basements, smaller basements, etc.

In support of its contention of the correct assessment, the board of review submitted two multi-pages of information on a total of nine comparables with equity data and five of which also have sales data along with copies of applicable property record cards. For ease of reference, the Board has renumbered the second set of board of review comparables as #5 through #9, however, the Board further finds the equity data for comparables #5 through #9 are for tax year 2020, not for tax year 2019 which is on appeal.

These nine comparable properties are located within .56 of a mile from the subject. The parcels range in size from 6,562 to 57,547 square feet of land area and are each improved with a one-story dwelling of frame or brick exterior construction. The homes range in age from 31 to 82 years old, where comparables #2, #4 and #5 have effective ages of 42, 24 and 79 years old, respectively. The homes range in size from 920 to 1,944 square feet of living area. Seven of the dwellings have full basements; comparable #4 has a walkout-style basement. Seven

comparables each have central air conditioning and five of the comparables each have one or two fireplaces. Eight of the comparables have a garage ranging in size from 441 to 768 square feet of building area. Comparable #8 has a 120 square foot swimming pool. Comparables #1 through #4 have improvement assessments ranging from \$40,292 to \$102,318 or from \$43.80 to \$56.25 per square foot of living area. Comparables #5 through #9 sold from April 2019 to May 2020 for prices ranging from \$230,000 to \$280,000 or from \$213.80 to \$252.76 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requests confirmation of the subject's assessment.

In written rebuttal, the appellant disputes the contention that the subject property, prior to the last permit, did not have a walkout basement. The appellant asserts with photographic evidence and a survey that the subject dwelling had an entry door set in concrete brick. In further support, the appellant provided a photograph of a neighboring dwelling with a walkout entry in the basement and a few stairs up to the lawn level. The appellant asserts this design of the neighbor's home is the norm, not the exception.

The appellant also argued the 2020 assessments of the board of review comparable sales #5 through #9 depict a lower average per square foot assessment than the subject.

As part of the rebuttal submission, the appellant seeks to "remove" comparable sale #9 from consideration as it is a "not qualified, vacant property." Further, using appellant's comparable sales #7, #8 and #10 with their average improvement assessment per square foot, the appellant contends the subject is improperly assessed.

As to the assessing officials' notation that the subject property and several of the comparables have "house type 43" meaning a one-story dwelling with waterfront/view, the appellant contends the subject has a channel view whereas board of review comparables #1 and #4 each have a true "waterfront view" to Forest Lake as shown in maps presented in rebuttal. The appellant further argues the distinction being made by the assessor is comparable to a hotel room with a parking lot view versus a hotel room with an actual ocean view.

Conclusion of Law

The appellant contends in part 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The taxpayer also contends assessment inequity as a basis of the appeal concerning the subject's improvement assessment. 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 appellant submitted four comparable sales and the board of review submitted five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable sale #9 due to its newer age and larger dwelling size when compared to the subject. The Board has given reduced weight to board of review comparable sales #5, #6 and #7 due to lack of a basement foundation, lack of central air conditioning and/or lack of garage when compared to the subject dwelling.

The Property Tax Appeal Board further recognizes the appellant's lack of uniformity argument within the subject's market area in that there is some inherent weakness in the assessment process by assessing the majority of properties at a lower proportion of their fair cash value. On this record, giving consideration to both 2019 and 2020 assessment data in the record, only appellant's comparable sales #1 and #2 have estimated market values based on their assessments that are greater than the 2017 and 2018 sales prices of these properties. In contrast, appellant's comparable sale #8 and board of review comparable sales #8 and #9 have estimated market values based on their assessments that are roughly \$20,000 to \$30,000 below their respective 2019 purchase prices. This inequitable process results in the uneven distribution of the *ad valorem* assessment burden within the subject's market area.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. However, the evidence in this record demonstrates a consistent pattern of assessment inequities within the subject's assessment jurisdiction. The assessment equity requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). The Property Tax Appeal Board finds on this record that it is evident no adjustment was made for a reasonable degree of assessment uniformity within the subject's subdivision and this appeal does not meet the test of a practical uniformity.

The Illinois Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The Court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The Court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to

adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation omitted.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Illinois Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the Court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21.

The Board finds the best evidence of market value in this record to be appellant's comparable sales #1, #2 and #8 along with board of review comparable sales #8 and #9. These comparables are similar to the subject in location, design, dwelling size, some features and foundation. Appropriate upward adjustments are necessary for appellant's comparables #2 and #8 that lack air conditioning, and an appropriate downward adjustment is necessary for a pool amenity for board of review sale #8 that is not a feature of the subject. Based on the unrefuted record evidence, none of these best comparable sales have the same newer style/type of walkout basement that was constructed for the subject dwelling in 2000 which necessitates an upward adjustment for this feature of the subject. However, these most similar comparables sold from April 2017 to April 2019 for prices ranging from \$215,000 to \$282,000 or from \$141.63 to \$238.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$316,725 or \$225.43 per square foot of living area, including land, which is significantly above the range established by the best comparable sales in this record in terms of overall value and, furthermore, at the high-end of the range on a per-square-foot basis despite that the subject property is otherwise bracketed in dwelling size by the best comparable sales.

These same five best sale properties have 2019 and/or 2020 improvement assessments ranging from \$55,848 to \$58,302 or from \$38.41 to \$50.68 per square foot of living area. In contrast, the subject has an improvement assessment of \$76,439 or \$54.40 per square foot of living area, which is again significantly above the improvement assessment range of the best comparable sales in this record in terms of overall improvement assessment and also above the range on a per square foot basis without adequate explanation other than reference to the subject's walkout basement.

Having thoroughly analyzed both the market value and equity evidence in this record, the Board finds there is a consistent pattern of evidence demonstrating that properties located in the subject's market area are assessed for consistently less than their recent sale prices. In fact, the Property Tax Appeal Board finds a preponderance of the market value and equity evidence submitted by the parties suggests the majority of the comparables are under-assessed in relation to their fair market values. In light of this fact, the Board finds the subject is entitled to this same proportional treatment. After considering adjustments to the best comparables presented by both parties for differences when compared to the subject, such as age, size, design, features, as well as the subject's newer walkout basement feature, the Property Tax Appeal Board finds the subject property is overvalued and inequitably assessed in an excessive manner.

In conclusion, the Board finds the appellant demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence and overvaluation by a preponderance of the

evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is incorrect and a reduction 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: 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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