



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

APPELLANT: Jerome & Karen Sara
DOCKET NO.: 19-03554.001-R-1
PARCEL NO.: 05-03-300-205

The parties of record before the Property Tax Appeal Board are Jerome & Karen Sara, the appellants, 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: \$ 3,765
IMPR.: \$36,402
TOTAL: \$40,167

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 two-story residential condominium unit with 1,524 square feet of living area¹ in a frame exterior constructed building. The building was constructed in 1979 and is 40 years old. Features of the unit include central air conditioning, a fireplace and a detached 363 square foot garage. The property has a 4,944 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal concerning the improvement assessment; no dispute was raised concerning the land assessment. In support of this argument, the appellants submitted information on two equity comparables located in close proximity to the subject. In support of the data, the appellants included printouts from the Lake County Assessor's website depicting that the Lake County Board of Review for tax year 2019

¹ The Board finds the board of review provided the best evidence of the subject's dwelling size in the record. While the appellants reported a dwelling size of 1,548 square feet, there was no data to support the calculation.

reduced the assessments of each of these comparable properties. The comparable units each consist of two-story condominiums with frame exterior construction. The comparables were each reported to be 32 years old and feature central air conditioning, a fireplace and a 363 square foot garage. The comparables have improvement assessments of \$34,283 and \$38,555 or \$22.15 and \$24.91 per square foot of living area, respectively.

Based on the foregoing evidence, the appellants requested a reduced improvement assessment of \$36,402 or \$23.89 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 \$45,827. The subject property has an improvement assessment of \$42,062 or \$27.17 per square foot of living area.

In support of its contention of the correct assessment, the board of review through the township assessor's office submitted information on three equity comparables, where board of review comparable #1 was the same property as appellants' comparable #2. The comparables are each located in close proximity to the subject and consist of two-story condominium units with frame exterior construction. The buildings were built in 1979 and are each thus 40 years old. The units each contain 1,524 square feet of living area with central air conditioning, a fireplace and a 363 square foot garage. The comparables have reported 2020 improvement assessments ranging from \$40,205 to \$44,591 or from \$26.38 to \$29.26 per square foot of living area.

Based on the foregoing evidence concerning 2020 assessment data, the board of review requested confirmation of the subject's 2019 assessment.

Conclusion of Law

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of four equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review's improvement assessment data as it concerns tax year 2020, rather than tax year 2019 which is on appeal herein.

The Board finds the best evidence of assessment equity to be the appellants' comparables which include supporting documentation depicting the 2019 improvement assessments of these similar residential condominium units when compared to the subject condominium unit. These comparables had improvement assessments of \$34,283 and \$38,555 or \$22.15 and \$24.91 per square foot of living area, respectively. The subject's improvement assessment of \$42,062 or \$27.17 per square foot of living area falls above the best comparables in this record both in terms

of overall improvement assessment and on a per-square-foot basis despite that the comparables are similarly located along with being similar in size and amenities. Based on this record, the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellants' request 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: 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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COUNTY

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