



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

APPELLANT: Homework Investors, LLC  
DOCKET NO.: 19-04032.001-R-1  
PARCEL NO.: 04-21-309-022

The parties of record before the Property Tax Appeal Board are Homework Investors, LLC, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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:** \$5,285  
**IMPR.:** \$36,151  
**TOTAL:** \$41,436

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 split-level single-family dwelling of brick exterior construction with 1,152 square feet of above ground living area. The dwelling was constructed in 1983. Features of the home include a 528-square foot finished lower level area, one fireplace, and a 504-square foot garage. The dwelling is located in Zion, Zion Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables consist of split-level single-family dwellings of wood siding or aluminum siding exterior construction that were built from 1977 to 1987. The dwellings range in size from 1,004 to 1,152 square feet of above ground living area. According to the grid analysis, the comparables each have a finished partial lower level. Three comparables have central air conditioning. One comparable has a 350-square foot garage. The comparables

have improvement assessments ranging from \$29,230 to \$32,191 or from \$27.14 to \$29.32 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,436. The subject property has an improvement assessment of \$36,151 or \$31.38 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject. The comparables consist of split-level single-family dwellings of wood siding exterior construction that were built from 1977 to 1980. The dwellings range in size from 1,152 to 1,180 square feet of above ground living area. According to the grid analysis, the comparables have either a full or partial finished lower level and a garage ranging in size from 460 to 576 square feet of building area. Two comparables have central air conditioning. One comparable has a fireplace and a 520-square foot unfinished basement. The comparables have improvement assessments ranging from \$37,536 to \$39,620 or from \$31.81 to \$34.39 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant's counsel argued that the subject dwelling is brick, while the three board of review comparables all have wood siding.

### **Conclusion of Law**

The taxpayer 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 parties presented data on seven suggested comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #3 and #4, which each lack a garage, dissimilar to the subject. The Board also gives less weight to the board of review comparables #2 and #3 which each have a full finished lower level, superior to the subject's partial finished lower level.

The Board finds that appellant's comparable #2 and board of review comparable #1 were the best comparables submitted for the Board's consideration and are similar to the subject in location, age, design, size, and most features, although board of review comparable #1 has a 520-square foot unfinished basement, requiring a downward adjust as the subject does not have this feature. These comparables had improvement assessments of \$32,191 and \$37,536 or \$29.32 and \$31.81 per square foot of living area, respectively. The subject's improvement assessment of \$36,151 or \$31.38 per square foot of living area falls between the two best comparables in the record. After considering adjustments to the comparables for any differences from the subject, the Board finds the subject's assessment appears to be supported and no 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:

December 21, 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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