



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

APPELLANT: Theron Odlaug
DOCKET NO.: 19-04453.001-R-1
PARCEL NO.: 16-19-400-009

The parties of record before the Property Tax Appeal Board are Theron Odlaug, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$235,041
IMPR.: \$202,750
TOTAL: \$437,791

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 of brick exterior construction with 4,694 square feet of living area.¹ The dwelling was constructed in 1948 and has a reported effective age of 1955. Features of the home include a basement with a recreation room, central air conditioning, four fireplaces and a 552 square foot garage. The property also has a coach house of wood siding exterior with 810 square feet of living area that was built in 1950. The coach house features a concrete slab foundation and two garages with 651 and 468 square feet of building area. The property has a 4.96-acre site and is located in Bannockburn, West Deerfield Township, Lake County.

¹ The Board finds the best description of the subject property is found in the property record card provided by the board of review. The property record card disclosed the subject property was also improved with a coach house, which was not reported by the appellant.

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 three equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with a 1.5-story and two, 2-story dwellings of brick exterior construction ranging in size from 3,616 to 4,128 square feet of living area. The dwellings were built from 1929 to 1948. Each comparable has a concrete slab foundation, one to four fireplaces and a garage that ranges in size from 480 to 726 square feet of building area. The comparables have improvement assessments that range from \$114,064 to \$132,664 or from \$31.54 to \$32.14 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$149,363 or \$31.82 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 \$437,791. The subject property has an improvement assessment of \$202,750 or \$43.19 per square foot of living area, using 4,694 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses containing information on seven equity comparables.² However, board of review comparable #7 is a duplicate of board of review comparable #2 and board of review comparable #6 is the same property as the appellant's comparable #1. The comparables are located within the same assessment neighborhood code as the subject. The six comparables are improved with a 1.75-story and five, 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 3,834 to 5,786 square feet of living area. The dwellings were built from 1925 to 1937. The board of review reported that two comparables have concrete slab foundations and four comparables have basements, one of which has a recreation room. Each comparable has from one to eight fireplaces and either one or two garages that range in size from 466 to 899 square feet of building area. Four comparables have central air conditioning, two comparables each have an inground swimming pool and two comparables each have a green house. Comparable #1 also has a tennis court and a barn according to its property record card. The board of review also provided an ariel photograph of the subject property, along with property record cards for the subject and three of its comparables. The comparables have improvement assessments that range from \$112,624 to \$232,958 or from \$27.28 to \$40.26 per square foot of living area.

The board of review asserted that none of the appellant's comparables have a coach house like the subject and included property record cards for each of the appellant's comparables to support this claim.

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

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

² The Board has renumbered the board of review's second set of four comparables as #4 through #7, for ease of read.

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 record contains a total of eight suggested equity comparables for the Board's consideration, as one comparable was common to both parties. The Board finds none of the comparables are truly similar to the subject due to significant differences in dwelling size, design, age and/or features. Furthermore, none of the comparables have a coach house like the subject. Nevertheless, these comparables have improvement assessments that range from \$114,064 to \$232,958 or from \$27.28 to \$40.26 per square foot of living area. The subject's improvement assessment of \$202,750 or \$43.19 per square foot of living area falls within the overall improvement assessment range established by the comparables in the record but above the range on a square foot basis, which appears to be justified given it has a coach house with two additional garages. After considering adjustments to the 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 and a reduction in the subject's assessment is not 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

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