



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

APPELLANT: John D. Mock
DOCKET NO.: 19-05835.001-R-1
PARCEL NO.: 11-21-219-031

The parties of record before the Property Tax Appeal Board are John D. Mock, 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 **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: \$72,270
IMPR.: \$25,472
TOTAL: \$97,742

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 dwelling of frame construction with 1,313 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full basement, central air conditioning, and a 360 square foot garage. The property has a 9,463 square foot site as reported by the appellant and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends assessment inequity in both land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story homes of frame, brick, or brick and frame exterior construction ranging in size from 1,214 to 1,457 square feet of living area. The homes were built from 1948 to 1957 with reported effective dates of 1954 to 1972. Two of the comparables each have a full basement, central air conditioning, and an attached garage with 360 or 480 square feet of building area. One of the homes has a fireplace. The comparables have sites ranging in size

from 5,519 to 8,810 square feet and are located in the same assessment neighborhood code as the subject property. The appellant also submitted correspondence stating that the subject property is on a street with higher traffic than other nearby residential streets and that the subject property's lot is sloped making it less desirable. The comparables have land assessments ranging from \$59,130 to \$73,516 or from \$8.34 to \$10.71 per square foot of land area, and improvement assessments ranging from \$21,129 to \$26,583 or from \$14.50 to \$21.90 per square foot of living area. Based upon this evidence, the appellant requested the subject property's land assessment be reduced to \$64,422 or \$6.81 per square foot of land area and the subject property's improvement assessment be reduced to \$22,360 or \$17.03 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 property of \$97,742. The subject property has a land assessment of \$72,270 or \$7.64 per square foot and calculated by the assessing officials on a front foot basis of \$1.00. The subject property has an improvement assessment of \$25,472 or \$19.40 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story homes of frame or brick exterior construction ranging in size from 1,116 to 1,378 square feet of living area. The homes were built from 1950 to 1970. Three of the comparables each have a full basement while two of the comparables each have a lower level. Each home has central air conditioning and a detached garage with 352 to 484 square feet of building area. One dwelling has a fireplace. The comparables are located in the same assessment neighborhood code as the subject property. The board of review did not provide any information regarding the square footage of the land, but reported the parcels are assessed on a front foot basis with each being at \$1.00 per front foot. The comparables have land assessments of either \$72,270 or \$75,281, and improvement assessments ranging from \$17,668 to \$103,721 or from \$15.44 to \$81.03 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

Conclusion of Law

The appellant contends assessment inequity in both the land and improvement assessments 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). With respect to the land assessment, the Board finds the appellant did not meet this burden of proof and a reduction in the subject property's land assessment is not warranted. With respect to the improvement assessment, the Board finds the appellant did not meet this burden of proof and a reduction in the subject property's improvement assessment is not warranted.

The record contains a total of eight comparables for the Board's consideration. With respect to the land assessment, the Board gives less weight to the appellant's comparables #1 and #2, which have considerably smaller lot sizes than the subject property. The Board gives less weight to the

board of review's comparable #5, which presents a dissimilar land assessment although it is also at \$1.00 per front foot.

The Board finds the best evidence of land assessment equity to be the appellant's comparable #3, which has approximately the same size lot as the subject property, and the board of review's comparables #1 through #4, which present similar land assessments in a similar location. Due to the front foot methodology, the board of review did not present any evidence of the lot sizes of its comparables to demonstrate the similarity between the subject property and its comparables. The best comparables had land assessments of either \$72,270 or \$73,516. The subject property's land assessment of \$72,270 was a similar total land assessment to the best land comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property's land was inequitably assessed and a reduction in the subject property's land assessment is not justified.

With respect to the improvement assessment, the Board gives less weight to the board of review's comparable #1, which is the most recently constructed dwelling of all of the comparables, and the board of review's comparables #2, #3, and #4 due to their smaller dwelling sizes.

The Board finds the best evidence of improvement assessment equity to be the remaining comparables, which have similarly sized dwellings as the subject property. These comparables had improvement assessments ranging from \$21,129 and \$26,583 or from \$14.50 to \$21.90 per square foot of living area. The subject property's improvement assessment of \$25,472 or \$19.40 per square foot of living area is within the range of the total improvement assessments of the best improvement comparables in this record. Based on this record, and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property'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

AGENCY

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