



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

APPELLANT: Amy Spiegel
DOCKET NO.: 19-05989.001-R-1
PARCEL NO.: 06-34-205-023

The parties of record before the Property Tax Appeal Board are Amy Spiegel, 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: \$27,832
IMPR.: \$107,004
TOTAL: \$134,836

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 wood siding exterior construction with 2,116 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with a recreation room, central air conditioning, three fireplaces and a 536 square foot garage.¹ The property has an 11,760 square foot site and is located in Grayslake, Avon Township, Lake County.

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, none of which are located within the same assessment neighborhood code as the

¹ The Board finds the best description of the subject's basement is found in the property record card provided by the board of review, describing the subject dwelling with a 936 square foot recreation room which was not reported by the appellant.

subject property. The comparables are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 1,966 to 2,308 square feet of living area. The dwellings were built in 1994 or 2001. The appellant reported that each comparable has an unfinished basement, central air conditioning and a garage with either 380 or 400 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments that range from \$69,267 to \$85,907 or from \$35.23 to \$37.22 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$77,339 or \$36.55 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 \$134,836. The subject property has an improvement assessment of \$107,004 or \$50.57 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 1,575 to 2,791 square feet of living area. The dwellings were built from 1979 to 2006. The board of review reported that each comparable has a basement, three of which have recreation rooms. Each comparable has central air conditioning and a garage that ranges in size from 420 to 816 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments that range from \$93,000 to \$144,952 or from \$41.10 to \$59.05 per square foot of living area. 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 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 seven suggested equity comparables for the Board's consideration. The Board finds the appellant's comparables are all located outside of the subject's assessment neighborhood code and have inferior features when compared to the subject, whereas the board of review comparables are located within the subject's assessment neighborhood code but have varying degrees of similarity to the subject in dwelling size, features and/or age. Nevertheless, these seven comparables have improvement assessments that range from \$69,267 to \$144,952 or from \$35.23 to \$59.05 per square foot of living area. The subject's improvement assessment of \$107,004 or \$50.57 per square foot of living area falls within the range established by the comparables in the record. Based on this record and 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: March 15, 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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