



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

APPELLANT: Gery Witt
DOCKET NO.: 19-06016.001-R-1
PARCEL NO.: 16-26-207-019

The parties of record before the Property Tax Appeal Board are Gery Witt, 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 **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: \$74,012
IMPR.: \$92,368
TOTAL: \$166,380

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 parties appeared before the Property Tax Appeal Board on May 22, 2023 for a hearing at the Lake County Board of Review Offices in Waukegan pursuant to prior written notice dated February 3, 2023. Appearing on behalf of the appellant was Frank Witt, husband of the appellant, and appearing on behalf of Lake County Board of Review was Jack Perry, Mass Appraisal Specialist with the Lake County Board of Review.¹

The subject property consists of a two-story dwelling of wood siding exterior construction with 2,213 square feet of living area that was constructed in 1977. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 480 square foot garage. The property has an approximately 11,441 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ At hearing, the parties agreed to consolidate this 2019 appeal and the appellant's 2020 appeal, Docket Number 20-03247, as the appellant indicated the evidence for the land inequity argument was the same for both years.

The appellant contends assessment inequity with respect to both the land and improvement assessments as the bases of the appeal.

In support of the land inequity argument, the appellant submitted comments describing the subject site, a spreadsheet with historical assessments of land for the subject and three contiguous lots, property record cards for the subject and each of the comparables, three plat maps depicting the subject and each of the land comparables along with information on ten land equity comparables all located in the subject's immediate neighborhood.

Mr. Witt explained that the subject site is a "flag lot" or a lot-in-depth which is located on St. Johns Avenue, a busy street. Mr. Witt argued the relative value of flag lots versus non-flag lots as reflected by the land assessments as the fundamental inequity argument. Mr. Witt stated that prior to 2011, the subject lot and all other similarly configured lots with a busy street location in Moraine Township, received two 15% downward adjustments, one for depth and one for location on a busy street. Beginning in 2011, the busy street adjustment of 15% was removed leaving in place the 15% depth adjustment. This resulted in the equalization of per square foot assessments for both flag lots and non-flag lots. Mr. Witt expressed frustration that township and board of review officials could not adequately explain or support with documentation this change in valuation adjustments. Mr. Witt contended that the subject lot is inferior in value when compared to other non-flag lots arguing the subject lot requires additional maintenance due to its long driveway and has a view of the back or side yards of multiple neighboring properties which Mr. Witt also argued detracts from the site's value. Mr. Witt acknowledged that there were no sales of vacant flag lots or teardowns located on flag lots which would provide additional support for his claim that flag lots are inferior in value to non-flag lots.

In further support of this argument, the appellant presented a spreadsheet depicting the land assessments for the subject and three contiguous non-flag lots for the years 2004 through 2019. The data for 2004 through 2010 reported the subject's flag lot had a 15% lower assessment per square foot when compared to non-flag lots. Beginning in 2011 the per square foot land assessment for the subject became equivalent to the three contiguous non-flag lots, all of which are located on the St. Johns Avenue like the subject.

The appellant submitted ten land comparables that have sites ranging in size from 7,434 to 18,034 square feet of land area. Three of these comparables are reported to be a lot-in-depth, or flag lot, like the subject site. The comparables have land assessments that range from \$51,875 to \$125,844 or from \$5.93 to \$8.05 per square foot of land area.

With respect to the improvement inequity argument, the appellant submitted a grid containing information on four comparables located within 0.51 of a mile from the subject and where two comparables are also located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 1,890 to 2,882 square feet of living area. The homes were built from 1968 to 1986. Three comparables have an unfinished basement and one comparable has a crawl space foundation. Each dwelling has central air conditioning and a garage ranging in size from 437 to 560 square feet of building area. Three of the comparables each have one

fireplace. The comparables have improvement assessments that range from \$80,061 to \$111,008 or from \$34.77 to \$42.36 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$151,885 with a land assessment of \$67,861 or \$5.93 per square foot of land area and an improvement assessment of \$84,024 or \$37.97 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 \$172,205. The subject has a land assessment of \$79,837 or \$6.98 per square foot of land area and an improvement assessment of \$92,368 or \$41.74 per square foot of living area.

In support of its contention of the correct assessment for both the land and improvement, the board of review submitted information on five equity comparables located within 0.60 of a mile from the subject and in the same assessment neighborhood code as the subject property. Board of review comparable #4 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 9,120 to 19,860 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 1,890 to 2,422 square feet of living area. The homes were built from 1951 to 1977. Four comparables have an unfinished basement and one comparable has a crawl space foundation. Each of the dwellings has central air conditioning and a garage ranging in size from 240 to 529 square feet of building area. Four comparables have either one or two fireplaces. The comparables have land assessments that range from \$63,647 to \$108,758 or from \$5.48 to \$8.12 per square foot of land area and improvement assessments that range from \$74,488 to \$102,876 or from \$33.43 to \$42.48 per square foot of living area.

Upon questioning by the ALJ, Mr. Perry stated that none of the board of review comparables had a flag lot similar to the subject. Based on the evidence in the record, the board of review offered to reduce the subject's total assessment to \$166,380 with a land assessment to \$74,012 or \$6.47 per square foot of land area and an improvement assessment of \$92,368 or \$41.74. Mr. Perry further stated that this offer by the board of review had previously been made to the appellant.

Mr. Witt rejected the board of review's offer, stating he believed that the subject property should have the 15% downward adjustment for location on a busy street reinstated. The ALJ asked Mr. Witt if the subject property had an ingress/egress easement. In response, Mr. Witt indicated that the appellant's comparable #1 has a beneficial easement to use the subject's driveway to access the property.

In rebuttal, the appellant prepared a table of average and median per square foot values based on both the appellant's comparables and the board of review's comparables, concluding that regardless of which set of comparables are selected, both produce nearly identical average and median per square foot assessments for the subject's improvement. Additionally, the appellant argued none of the board of review comparables have flag lots like the subject.

Conclusion of Law

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

With respect to the equity argument for the subject's land assessment, the parties submitted fourteen equity comparables for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1, #2, #3, #4, #6, #8 and #9 along with each of the board of review comparables, including the common property. These comparables differ in lot configuration when compared to the subject's flag lot shape. The Board finds appellant comparables #5, #7 and #10 are more similar to the subject in shape and location, although these properties present varying degrees of similarity to the subject in size. These three best land comparables have land assessments of \$51,875 to \$106,107 or from \$5.93 to \$6.98 per square foot of land area. The subject property has a land assessment of \$79,837 or \$6.98 per square foot of land area which falls within the range established by the best land comparables in the record. However, after considering adjustments to the comparables for differences from the subject in site size and given the subject's adverse easement, the Board finds a reduction in the subject's land assessment as proposed by the board of review is supported.

With respect to the subject's improvement assessment, the parties submitted eight equity comparables for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1, #3 and #4 which differ from the subject in location and/or dwelling size. The Board gives less weight to the board of review's comparables #2, #3 and #5 which are older in age when compared to the subject. The Board finds the best evidence of improvement assessment equity to be appellant comparable #2 along with board of review comparables #1 and #4, including the common property. These two best comparables are more similar to the subject in location, age, design, dwelling size and other features. The comparables have improvement assessments of \$80,061 and \$102,876 or for \$42.36 and \$42.48 per square foot of living area. The subject's improvement assessment of \$92,368 or \$41.74 per square foot of living area is bracketed by the two best comparables in the record on an overall improvement assessment basis and falls below the two best comparables on a per square foot basis. After considering adjustments to the comparables for differences from 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 improvement assessment is not justified.

In conclusion, the Board found evidence to reduce the subject's land assessment in accordance with the proposal made by the board of review but also determined the evidence failed to support a reduction in the subject's improvement assessment.

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: June 27, 2023



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Gery Witt
1421 St. Johns Ave.
Highland Park, IL 60035

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085