



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

APPELLANT: David Machamer
DOCKET NO.: 19-06133.001-R-1
PARCEL NO.: 09-36-402-002

The parties of record before the Property Tax Appeal Board are David Machamer, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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 ***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: \$26,838
IMPR.: \$96,710
TOTAL: \$123,548

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 1-story dwelling of wood-siding exterior construction with 3,054 square feet of living area. The dwelling was constructed in 1985 with an effective year built of 2000. Features of the home include an unfinished basement, central air conditioning, a fireplace, and an attached garage with 484 square feet of building area.¹ The property has a site measuring approximately 39,000 square feet of land area and is located in Wauconda, Wauconda 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

¹ The parties disagree on some descriptive information such as a full or partial basement, effective age, and garage size. The Board finds that the best evidence of the subject's description is the information contained in the subject's property record card submitted by the board of review.

comparables located in the same neighborhood code as the subject property. The comparables consist of 1-story dwellings of brick, wood-siding, or stucco exterior construction that range in size from 2,021 to 3,480 square feet of living area. The homes range in age from 42 to 62 years old. The comparables are described as having full or partial basements, two with finished area and one with a walkout. Two comparables also feature central air conditioning, and each comparable has one or two fireplaces and an attached garage ranging in size from 520 to 792 square feet of building area. The comparables have improvement assessments that range from \$62,005 to \$108,737 or from \$30.68 to \$33.12 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$96,710 or \$31.67 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 \$134,610. The subject property has an improvement assessment of \$107,772 or \$35.29 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 located in the same neighborhood code as the subject property. The comparables consist of 1-story dwellings with wood-siding, brick, or stucco exteriors that range in size from 2,821 to 3,480 square feet of living area. Board of review comparable #1 is the same property as appellant's comparable #3. The homes were built from 1956 to 2017 with comparables #3 and #5 having been built in 1956 and 1957 with each having an effective year built of 1976. Each comparable features a full basement, three with a recreation room and two having a walkout. Comparable #2 also has a fully finished attic. Each comparable features central air conditioning, one or two fireplaces, and an attached garage ranging in size from 576 to 950 square feet of building area. Comparable #2 features an extra 720-square foot detached garage. The comparables have improvement assessments that range from \$96,664 to \$141,415 or from \$30.20 to \$48.36 per square foot of living area. The board of review grid also shows that comparables #3 and #5 sold in May and April 2020 for prices of \$332,000 and \$380,000, respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

The parties submitted a total of eight equity comparables for the Board's consideration with varying degrees of similarity to the subject. The Board gave little weight to appellant's comparable #1 based on being approximately 41% smaller in dwelling size than the subject and also lacking central air conditioning which is a feature of the subject dwelling. The Board gave reduced weight to appellant's comparable #2 based on its significantly older age; board of review

comparable #2 based on its extra detached garage and fully finished attic; board of review comparable #4 based on its significantly newer age relative to the subject; and board of review comparable #5 due to its much larger dwelling size relative to the subject dwelling.

The Board finds the best evidence of equity in assessment to be board of review comparable #3 and the parties' common comparable which are most similar to the subject in location, design, dwelling size, and most features. However, the common comparable has a finished basement area and board of review comparable #3 is older in age suggesting that adjustments would be appropriate to these comparables to make them more equivalent to the subject. These two best comparables in the record have improvement assessments of \$97,650 and \$96,664 or \$32.64 and \$30.20 per square foot of living area, respectively. The subject's improvement assessment of \$107,772 or \$35.29 per square foot of living is higher than the two best comparables in this record both on an overall improvement assessment basis and on a per square foot of living area basis.

In addition, although this appeal is based on inequity in assessment, equity in taxation involves market value consideration. As held by the Illinois Supreme Court, "[t]he cornerstone of uniform assessment is the **fair cash value** of the property in question.... Thus, uniformity is achieved only when all property with the same income-earning capacity **and fair cash value** is assessed at a consistent level." *The Kankakee County Board of Review v. The Property Tax Appeal Board*, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). (Emphasis added). Considering that one of the two best comparables in the record (board of review comparable #3) presents a recent sale price of \$332,000 which is significantly less than the subject's market value of approximately \$403,870 as reflected by its assessment, it further suggests that the subject property is not equitably assessed.

In conclusion, based on this record and after considering adjustments to the two best comparables in this record for differences from the subject, the Board finds the subject is not equitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request 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:

April 19, 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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