



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

APPELLANT: Steve Ryno
DOCKET NO.: 19-06688.001-R-1
PARCEL NO.: 06-24-102-024

The parties of record before the Property Tax Appeal Board are Steve Ryno, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit in Mundelein; 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: \$78,102
IMPR.: \$109,577
TOTAL: \$187,679

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 frame construction with 2,511 square feet of living area. The dwelling was constructed in 1940 with an effective age of 1970.¹ Features of the home include a full basement, central air conditioning, a fireplace, an 820 square foot inground swimming pool, and a garage containing approximately 1,720 square feet of building area.² The property has an approximately 67,080 square foot site and is located in Grayslake, Avon Township, Lake County.

¹ Descriptive discrepancies were resolved using the property record card which was not refuted with any rebuttal filing.

² Although in the grid, appellant reported a garage size of 1,760 square feet, in Sec. III and as part of the board of review evidence, the garage contains 1,720 square feet of building area. The Board finds the best evidence of the subject's garage size was reported in Sec. III of the appeal form and the property record card submitted by the board of review.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables consist of two-story dwellings of frame exterior construction that were built between 1930 and 1939. The homes range in size from 2,196 to 2,927 square feet of living area. Each dwelling has central air conditioning and three of the four have a garage or garages ranging in size from 400 to 896 square feet of building area. Two of the four comparables have a partial basement, while the remaining two have crawl-space foundations. Each of the comparables has one fireplace. The comparables have improvement assessments ranging from \$81,340 to \$100,760 or from \$34.42 to \$37.04 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$90,233 or \$35.94 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 \$187,679. The subject property has an improvement assessment of \$109,577 or \$43.64 per square foot of living area. In response to the appeal, the board of review stated that the subject property has the largest garage and a pool which is not a feature of any of the comparables. In support of its contention of the correct assessment the board of review submitted information on five equity comparables that are located in the same assessment neighborhood code as the subject property. Board of review comparable #5 is the same property as appellant's comparable #1. The comparables consist of two-story dwellings of vinyl siding exterior construction that were built between 1930 and 2003, with the oldest home have an effective age of 1960 and comparable #3 having an effective age of 1996. The homes range in size from 2,196 to 2,422 square feet of living area. Three of the dwellings have full or partial basements, one of which has 824 square feet of finished area, and two have crawl-space foundations. All of the comparables have central air conditioning, one fireplace, and a garage or garages ranging in size from 308 to 896 square feet of building area. The comparables have improvement assessments ranging from \$81,340 to \$125,443 or from \$37.04 to \$56.00 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 parties submitted a total of eight equity comparables, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #4 along with board of review comparables #1, #2, #3, and #4 which are of significantly newer construction than the subject and/or feature crawl-space foundations when compared to the subject's full basement.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparable #5 which is the same property as appellant's comparable #1. The Board finds these two properties are more similar to the subject in location, age, design, dwelling size, and features. These comparables had improvement assessments of \$81,340 and \$82,117 or of \$36.72 and \$37.04 per square foot of living area respectively. The subject's improvement assessment of \$109,577 or \$43.64 per square foot of living area falls above the range established by the best comparables in this record, however the Board finds the assessment is supported given the subject property features an 820 square foot inground pool and a garage containing 1,720 square feet of building area which are superior and/or not features of any of the comparables presented. The subject property also has an effective age of 1970 which is newer than the two best comparables in the record. Based on this record 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:

May 17, 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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