



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

APPELLANT: Dean Thomas  
DOCKET NO.: 19-07046.001-R-1  
PARCEL NO.: 06-27-413-022

The parties of record before the Property Tax Appeal Board are Dean Thomas, 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:** \$29,606  
**IMPR.:** \$186,633  
**TOTAL:** \$216,239

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 part two-story and part one-story dwelling of stucco and wood siding exterior construction with 3,611 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, three fireplaces, and a garage containing 718 square feet of building area. The property has an approximately 13,560 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables consist of two-story dwellings of stucco, wood siding, or vinyl siding exterior construction that were built between 1924 and 1986. The homes range in size from 2,237 to 6,074 square feet of living area. Each dwelling has a basement with finished area ranging in size from 913 to 1,221 square feet, central air

conditioning, two or three fireplaces, and a garage ranging in size from 570 to 1,672 square feet of building area. The comparables have sites ranging in size from 12,000 to 137,214 square feet of land area. Comparable #1 has the same assessment neighborhood code as the subject property and is located approximately .33 miles from the subject. Comparables #2 and #3 have a different neighborhood code than the subject property and are located 1.19 and 1.28 miles from the subject property, respectively. The comparables have land assessments ranging from \$28,081 to \$64,490 or from \$0.47 to \$2.34 per square foot of land area. The comparables have improvement assessments ranging from \$68,593 to \$199,149 or from \$30.66 to \$43.04 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$6,376 or \$0.47 per square foot of land area and the improvement assessment be reduced to \$110,713 or \$30.66 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 \$216,239. The subject property has a land assessment of \$29,606 or \$2.18 per square foot of land area and an improvement assessment of \$186,633 or \$51.68 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables that are located in the same assessment neighborhood code and within .31 miles of the subject property. The comparables consist of two-story dwellings of log or vinyl siding exterior construction that were built between 1999 and 2006. The homes range in size from 2,791 to 3,054 square feet of living area. All of the comparables have a full basement, with two having finished area of 1,191 and 1,506 square feet, respectively. All have central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 816 square feet of building area. Land assessments for the comparables range from \$15,496 to \$31,968 or from \$1.71 to \$2.64 per square foot of land area and improvement assessments range from \$130,522 to \$161,642 or from \$42.74 to \$53.24 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a letter in rebuttal asking for dismissal of the board of review evidence because it was not submitted within 90 days after the original date of the notice of the filing of an appeal as required and no written request for an extension was submitted.

### **Conclusion of Law**

Initially, the Board denies the appellant's request to dismiss the evidence submitted by the board of review. The Board finds that the board of review did timely request an extension to file its evidence on December 22, 2020 and the Board granted the request by a letter issued on December 29, 2020 establishing a new due date which was met by the board of review filing.

The taxpayer contends assessment inequity concerning both the land and improvement assessment 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 either the subject's land or improvement assessments is not warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. With respect to the land assessment, reduced weight was given to the appellant's comparables #2 and #3 due to differences from the subject property in size and location. The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the comparables submitted by the board of review. These comparables were more similar to the subject property in location and/or size. These comparables have land assessments ranging from \$15,496 to \$31,968 or from \$1.71 to \$2.64 per square foot of land area. The subject's land assessment of \$29,606 or \$2.18 per square foot of land area is within the range established by the best comparables in this record. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

With respect to the improvement assessment, the Board gives reduced weight to the appellant's comparables as they differ significantly in age and location as compared to the subject. The Board finds the best evidence of improvement assessment equity to be the board of review comparables as these homes are closer to the subject property in age, size, and features. These comparables had improvement assessments that ranged from \$130,522 to \$161,642 or from \$42.74 to \$53.24 per square foot of living area. The subject's improvement assessment per square footage of \$51.68 falls within the range established by the best comparables in this record. While the subject's overall improvement assessment of \$186,633 falls above the range, the Board finds that to be logical given the subject's superior age and larger total dwelling size of 3,611 square feet. Based on this record and after considering adjustments 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.

In conclusion, on this record the Board finds no adjustments are warranted on either the subject's land or improvement assessments in light of this evidence.

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

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

APPELLANT

Dean Thomas  
61 George Street  
Grayslake, IL 60030

COUNTY

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