



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

APPELLANT: Dean Thomas
DOCKET NO.: 19-07047.001-R-1
PARCEL NO.: 06-27-413-023

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: \$30,053
IMPR.: \$0
TOTAL: \$30,053

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 an unimproved 13,939 square foot site that is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity concerning the land assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that are improved with residential dwellings. The improved comparables have sites ranging in size from 40,511 to 137,214 square feet of land area. Comparable #1 is within the same neighborhood code as the subject and is located 0.33 miles from the subject. Comparables #2 and #3 have a different neighborhood code and are each located one mile from the subject property. The comparables have land assessments ranging from \$49,398 to \$64,490 or from \$.47 to \$1.22 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$6,558 or \$0.47 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,053. The subject property has a land assessment of \$30,053 or \$2.16 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on two unimproved equity comparables. The comparables consist of sites ranging of 11,760 and 16,550 square feet of land area, respectively. Comparable #1 is within the same neighborhood code as the subject and is located 0.33 miles from the subject. Comparable #2 has a different neighborhood code and is located 3.5 miles from the subject property. The comparables have land assessments of \$27,832 and \$31,550 or of \$2.37 and \$1.91 per square foot of land area, respectively. 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 the land 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 five equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2, and #3 which feature significantly larger sizes as compared to the subject property.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are most similar in size to the subject. These comparables had land assessments of \$27,832 and \$31,550 or \$1.91 and \$2.37 per square foot of land area respectively. The subject's land assessment of \$30,053 or \$2.16 per square foot of land area falls between the two best comparables in this record. Based on this record and after considering appropriate adjustments to the best 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 land 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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APPELLANT

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COUNTY

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