



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

APPELLANT: Dolores Vole
DOCKET NO.: 19-07303.001-R-1 through 19-07303.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dolores Vole, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-07303.001-R-1	15-15-200-021	1,579	0	\$1,579
19-07303.002-R-1	15-15-200-066	23,971	116,579	\$140,550

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 one-story dwelling of frame and brick construction with 4,174 square feet of living area. The dwelling was originally constructed in 1962, with several additions, and has a calculated 1979 effective age. Features of the home include an unfinished basement, central air conditioning, three fireplaces, an attached 750 square foot garage, a detached 720 square foot garage, two wood decks and a 110 square foot greenhouse. The property has two parcels of land that total 301,871 square feet of land area and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables. However, the appellant's assessment grid information did not match that of the supporting documentation, and therefore, the Board finds the appellant's assessment data is inaccurate. The appellant argued the subject property suffers from flooding and the improvements are in need of repair. The appellant

submitted a list of items that need repaired and some costs to cure. However, the appellant submitted no photographs of the damage and no actual cost estimates. Based on this evidence, the appellant requested that the subject's land assessment be reduced to \$4,123 or \$.01 per square foot of land area and the subject's improvement assessment be reduced to \$39,119 or \$9.37 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 \$142,129. The subject property has a total land assessment of \$25,550 or \$.08 per square foot of land area and an improvement assessment of \$116,579 or \$27.93 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 that are located from .43 to .63 of a mile from the subject and within the same neighborhood code as the subject property. The comparables have sites ranging in size from 40,950 to 102,300 square feet of land area that are improved with one-story dwellings containing from 3,362 to 4,027 square feet of living area. The dwellings were built from 1957 to 1979, with two homes built in 1957 and 1977 having 1960 and 1981 effective ages. Two of the comparables have full unfinished basements and three comparables have crawl-space foundations. Four comparables have central air conditioning. Each comparable has one or two fireplaces and an attached garage ranging in size from 600 to 1,312 square feet of building area. Three comparables each have a wood deck, two comparables have a metal utility shed and one comparable has a gazebo. The comparables have land assessments ranging from \$44,440 to \$54,691 or from \$.49 to \$1.09 per square foot of land area and improvement assessments ranging from \$100,547 to \$210,800 or from \$29.91 to \$58.56 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessments.

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.

As an initial matter regarding the appellant's submission, the Board gives less weight to the appellant's comparable assessment data due to the appellant's failure to submit accurate 2019 assessment data, which is required when arguing assessment inequity. Similarly, the Board gives less weight to the appellant's argument the subject property suffers from flooding and the improvements are in need of repair, since the appellant submitted no photographs of the damage and no actual cost estimates.

As to the subject's land assessment, the board of review submitted accurate assessment data on five equity land comparables for the Board's consideration. The Board finds all of the board of

review's comparables are significantly smaller than the subject. Nevertheless, the Board finds the board of review's comparables #1 and #4 are most similar to the subject in size and have land assessments of \$49,092 and \$54,691 or \$.49 and \$.53 per square foot of land area. The subject has a land assessment of \$25,550 or \$.08 per square foot of land area, which falls below the land assessments of the best land comparables in the record. After considering adjustments to the best land comparables for differences when compared to the subject, such as their significantly smaller sites, the Board finds the subject's land assessment is supported and no reduction in the subject's land assessment is warranted.

As to the subject's improvement assessment, the board of review submitted accurate assessment data on five equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #4 and #5, due to their dissimilar basement foundation and newer age, when compared to the subject. The Board finds the board of review's remaining comparables have varying degrees of similarity to the subject and have improvement assessments ranging from \$100,547 to \$164,180 or from \$29.91 to \$40.77 per square foot of living area. The subject has an improvement assessment of \$116,579 or \$27.93 per square foot of living area falls within the range established by the best improvement comparables in the record on a total improvement assessment basis but below the range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitably assessed. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvements were inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the board of review disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the 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: July 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

AGENCY

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

APPELLANT

Dolores Vole
23611 N. Milwaukee Avenue
Vernon Hills, IL 60069

COUNTY

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