



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

APPELLANT: United Plastics, Inc.
DOCKET NO.: 19-08084.001-R-1
PARCEL NO.: 11-02-401-113

The parties of record before the Property Tax Appeal Board are United Plastics, Inc., the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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 **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: \$58,637
IMPR.: \$246,698
TOTAL: \$305,335

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 brick exterior construction with 4,457 square feet of living area. The dwelling was constructed in 2015. Features of the home include a basement, central air conditioning, two fireplaces and an 810 square foot garage. The property has a 21,960 square foot site and is located in Green Oaks, Libertyville 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 comparables with the same assessment neighborhood code as the subject. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 4,341 to 4,396 square feet of living area. The dwellings were built in 2005 or 2010. Each comparable has a basement, central air conditioning, one or three fireplaces and a garage ranging in size from 640 to 836 square feet of building area. The comparables have improvement assessments ranging

from \$219,631 to \$235,318 or from \$50.59 to \$53.53 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$305,335. The subject property has an improvement assessment of \$246,698 or \$55.35 per square foot of living area.

In response to the appeal, the board of review asserted that the subject is newer than all the comparables and assessed lower than the 2016 sale of the subject which the board of review reported was \$950,000. Two of the appellant's comparables are ten years older than the subject.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 4,128 to 5,140 square feet of living area. The dwellings were constructed from 2004 to 2010 and have basements. Each comparable has central air conditioning, one to five fireplaces and a garage ranging in size from 652 to 1,010 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$223,165 to \$286,847 or from \$54.06 to \$57.23 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 appellant 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 no reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to board of review comparables #1 #2, and #3 due to having a significantly larger dwelling size or an inground swimming pool when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #4 and #5 which are more similar to the subject in dwelling size and features. However, each comparable is an older dwelling than the subject. These comparables have improvement assessments ranging from \$219,631 to \$272,428 or from \$50.59 to \$57.23 per square foot of living area. The subject has an improvement assessment of \$246,698 or \$55.35 per square foot of living area, which falls within the improvement assessment range established by the best comparables in the record. After considering 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 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: 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

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