



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

APPELLANT: Joseph A. Roe
DOCKET NO.: 19-08452.001-R-1
PARCEL NO.: 04-18-401-003

The parties of record before the Property Tax Appeal Board are Joseph A. Roe, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$20,327
IMPR.: \$54,254
TOTAL: \$74,581

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

Although this appeal was filed using a Residential Appeal petition, the subject property consists of a one-story commercial auto service facility of brick and concrete block exterior construction. The building contains 2,800 square feet of building area and was constructed in 1995. The property has an approximately 26,053 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement. In support of this argument, the appellant submitted information on four equity comparables located within .52 of a mile from the subject and within the same neighborhood code as the subject. The comparables consist of one-story buildings of brick and concrete block exterior construction. The structures range in size from 3,000 to 3,240 square feet of building area and were built from 1988 to 1997. The comparables have improvement assessments ranging from \$23,769 to \$49,333 or from \$7.92 to \$16.44 per square foot of building area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$36,887 or \$13.17 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,581. The subject property has an improvement assessment of \$54,254 or \$19.38 per square foot of building area.

In response to the appellant's equity evidence, the board of review noted that appellant's comparable #1 is a storage garage; appellant's comparable #2 is a retail-garage/asphalt sales; and appellant's comparable #3 is a multi-use storage building.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in either Zion or Winthrop Harbor. The comparables operate as a Jiffy Lube facility, a Good Year Tire facility and a service garage, respectively. Each comparable is a one-story structure built from 1943 to 1995. The comparable buildings range in size from 2,846 to 3,600 square feet of building area. The comparables have improvement assessments ranging from \$55,194 to \$82,356 or from \$18.93 to \$23.93 per square foot of building area. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued the similarity in location and size of the appellant's comparables when compared to the subject. Furthermore, counsel argued that board of review comparables #2 and #3 were dissimilar to the subject by being located in a different city and being 36 and 52 years older than the subject building, respectively. Appellant noted that board of review comparable #1 was an acceptable comparable property in location and age when compared to the subject. Given the evidence of record and these arguments, the appellant requested a reduction in 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2 and #3 which are each substantially older than the subject building.

The Board finds the best evidence of assessment equity to be the appellant's comparables which present a variety of industrial/commercial uses as compared to the subject building along with board of review comparable #1 which is similar to the subject in use, location and age. These

five comparables have improvement assessments that range from \$23,769 to \$82,356 or from \$7.92 to \$22.88 per square foot of building area. The subject's improvement assessment of \$54,254 or \$19.38 per square foot of living area falls within the range established by the best comparables in this record and appears to be particularly well-supported by the most similar comparable in use identified as board of review comparable #1. 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 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:

December 20, 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

Joseph A. Roe, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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