



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

APPELLANT: Marc A. Hooczko
DOCKET NO.: 19-08456.001-R-1
PARCEL NO.: 08-33-114-033

The parties of record before the Property Tax Appeal Board are Marc A. Hooczko, 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: \$5,784
IMPR.: \$28,800
TOTAL: \$34,584

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 two dwellings and a detached garage.¹ The first dwelling is a 1.5-story dwelling of wood siding exterior construction with 924 square feet of living area. The dwelling was constructed in 1920. Features of the home include a full unfinished basement, a 198 square foot enclosed frame porch and a detached 672 square foot garage. The second dwelling is a 1-story dwelling of wood siding exterior construction with 420 square feet of living area. The dwelling was constructed in 1920. Features of the home include a full unfinished basement and a 40 square foot enclosed frame porch. The property has a 9,780 square foot site and is located in North Chicago, Waukegan 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 12 equity

¹ Descriptive information of the subject property was obtained from the subject's Property Record Card (PRC) submitted by the board of review.

comparables that are located within the same neighborhood code as the subject. The comparables are improved with 1.5-story dwellings containing from 1,290 to 1,512 square feet of living area. The dwellings were built from 1910 to 1930. The comparables have unfinished basements and garages ranging in size from 240 to 752 square feet of building area. The comparables have improvement assessments ranging from \$10,451 to \$19,891 or from \$7.26 to \$13.23 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 \$34,584. The subject property has an improvement assessment of \$28,800 or \$20.78 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with 1-story, 1.5-story or 2-story dwellings containing from 1,122 to 1,584 square feet of living area. The dwellings were built from 1910 to 1939 and have unfinished basements. One comparable has central air conditioning and one comparable has a detached 352 square foot garage. The comparables have improvement assessments ranging from \$23,387 to \$35,022 or from \$20.84 to \$22.63 per square foot of living area.

The board of review explained the subject property includes two separate dwellings and a detached garage, which supports a higher improvement assessment than the comparables submitted by the parties.

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

The appellant submitted rebuttal critiquing the board of review's submission and explained how assessment uniformity is determined. The appellant argued the appellant's comparables, along with the two acceptable board of review comparables, demonstrate 12 of the 14 acceptable comparables support a request to lower the subject's improvement 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 16 equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 due to its improvement assessment being an outlier, when compared to the improvement assessments of the other properties in the record.

The Board also gives less weight to the board of review's comparables #1 and #3, due to their central air conditioning feature and/or their difference in dwelling style, when compared to the subject. The Board finds the parties' remaining comparables are similar to the subject in location. However, each of the best comparables lack a second dwelling and each has a smaller garage. Nevertheless, the best comparables have improvement assessments ranging from \$17,063 to \$28,247 or from \$12.50 to \$22.63 per square foot of living area. The subject's improvement assessment of \$28,800 or \$20.78 per square foot of living area falls above the range established by the best comparables in the record on a total improvement assessment basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their lack of a second dwelling and a smaller garage, the Board finds the subject's higher total improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not warranted.

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: November 22, 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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