



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

APPELLANT: Ian Blackburn
DOCKET NO.: 19-09590.001-R-1
PARCEL NO.: 06-27-308-055

The parties of record before the Property Tax Appeal Board are Ian Blackburn, 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: \$10,819
IMPR.: \$53,383
TOTAL: \$64,202

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2018 Final Administrative Decision of the Property Tax Appeal Board (PTAB) pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 commercial condominium unit located in a building of frame exterior construction with 1,409 square feet of building area.¹ The building was built in 2008 and is approximately 11 years old. The property has a 5,486 square foot site and is located in Hainesville, Avon Township, Lake County.

The appellant marked contention of law² and assessment inequity with respect to the improvement as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on three comparables, two of which are located within the

¹ Additional details regarding the subject's property description were obtained from the property record card presented by the board of review, which included a sketch of the subject's unit.

² The appellant filed the appeal using a residential appeal form rather than a commercial appeal form. In addition, the Board will not consider the appellant's contention of law argument because the appellant's counsel did not submit a legal brief as required by the rules of the Property Tax Appeal Board.

subject's same building complex. Comparable #1 was reported as located in the Grayslake within 0.81 of a mile from the subject. The comparables are one-story units of brick or frame exterior construction with 1,295 or 1,409 square feet of building area and were built in 2005 or 2008. The comparables have improvement assessments of \$35,029 and \$42,565 or \$27.05 and \$30.21 per square foot of building area, respectively. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$42,565 or \$30.21 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 \$64,202. The subject property has an improvement assessment of \$53,383 or \$37.89 per square foot of building area.

In response to the appellant's evidence, the board of review submitted a letter to the PTAB asserting the 2018 PTAB final decision submitted by the appellant was from the prior quadrennial assessment cycle. In addition, the board of review asserted two of the appellant's comparables located within the subject's complex are inferior build outs and the other comparable is located in another suburb.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards with sketches of the subject property and the four comparables that are located within the subject's building complex. The board of review comparable #4 is the same property as the appellant's comparable #3. The four comparables are one-story units of brick exterior construction ranging in size from 1,409 to 2,734 square feet of building area and are each 11 years old. The comparables have improvement assessments ranging from \$42,565 to \$114,432 or from \$30.21 to \$41.86 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, the appellant's attorney critiqued the board of review evidence denoting the county equity #1 was acceptable, county equity #4 is the same as the appellant comparable #3, and the county equity #2 and #3 were "Not same exact unit as the subject." Additionally, the attorney argued only the subject's above grade living area should be considered and the features including the basements, garages, and other "non-livable area" should be given no weight. Based on the record, the appellant argued the subject is overassessed and requested the Board find in favor of the appellant's requested reduction pursuant to Section 1910.63(e) of the Illinois Administrative Code.

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 information on six equity comparables, which includes one common comparable, to support their respective positions. The Board has given reduced weight to the appellant comparable #1, which is located in a different city than the subject, and the board of review comparable #3 due to its dissimilar building size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant comparable #2, the board of review comparables #1 and #2, and the appellant's comparable #3/board of review comparable #4. These comparables are located within the subject's same building complex and are similar if not identical to the subject in design, age, building size and features. These comparables have improvement assessments ranging from \$42,565 to \$54,292 or from \$30.21 to \$38.13 per square foot of building area. The subject's improvement assessment of \$53,383 or \$37.89 per square foot of building area falls within the range established by the most similar comparables in the record. Based on this record, 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 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: March 21, 2023



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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