



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

APPELLANT: G&S Brothers LLC
DOCKET NO.: 19-09601.001-R-1
PARCEL NO.: 08-17-321-014

The parties of record before the Property Tax Appeal Board are G&S Brothers LLC, 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: \$24,479
IMPR.: \$68,762
TOTAL: \$93,241

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 building with 1,722 square feet of building area that was constructed in 1974 and has a 1982 effective year.¹ The property site is approximately 13,125 square feet in size and is located in Waukegan, Waukegan 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 this argument the appellant submitted an

¹ The board of review's evidence disclosed the subject property was formerly a "Taco Bell" and was remodeled in 2014 into a new restaurant called "George's Gyros."

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 under Line 2d of the Residential Appeal petition.

analysis of six comparables located within Waukegan that are described as one-story buildings that were built from 1949 to 1977 and range in size from 1,792 to 2,254 square feet of building area. The comparables have improvement assessments ranging from \$16,663 to \$36,879 or from \$7.39 to \$17.86 per foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$22,464 or \$13.05 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$93,241. The subject property has an improvement assessment of \$68,762 or \$39.93 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted an analysis with supplemental information on four comparables located within the same assessment neighborhood code as the subject property. The comparables are described as being used as small food and beverage businesses that are improved with one-story buildings that were built from 1987 to 2008 and range in size from 1,200 to 1,732 square feet of building area. The comparables have improvement assessments ranging from \$47,490 to \$92,676 or from \$39.58 to \$53.51 per square foot of building area.

In a written letter to the Property Tax Appeal Board, the board of review contends the appellant's comparables are mix-use or office properties that are dissimilar to the subject's food service property. Based on this evidence the board of review requested confirmation of the subject's assessment.

In a written rebuttal, the appellant's attorney contends their comparables are more similar in location to the subject property than the board of review comparables #1, #2, and #3. The appellant further rebutted that all commercial properties have varying uses that can be repurposed for many uses while maintaining the original structure. Based on the evidence, the appellant argued the subject is overassessed and requested the Board find in favor of the appellant's assessment equity argument.

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 record contains a total of ten equity comparables for the Board's consideration. The Board finds neither party submitted comparables truly similar to the subject due to differences in location, age, and/or building size when compared to the subject. Little weight is given by the Board to appellant's comparables #1, #2, #4 and #6 due to differences from the subject in age or effective age. Less weight is also given by the Board to the board of review comparables #2 and

#3 due to their newer ages relative to the subject property. The Board gives more weight to the appellant's comparables #3 and #5 as well as the board of review comparables #1 and #4, which are more similar to the subject in actual age or effective age. These properties have improvement assessments ranging from \$13.09 to \$41.23 per square foot of building area. The subject's improvement assessment of \$39.93 per square foot of building area falls within the range established by the best comparables in this 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 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

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: January 17, 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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APPELLANT

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COUNTY

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