



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

APPELLANT: Christopher Egner
DOCKET NO.: 20-00054.001-R-1
PARCEL NO.: 02-05-411-005

The parties of record before the Property Tax Appeal Board are Christopher Egner, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County 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: \$5,409
IMPR.: \$39,982
TOTAL: \$45,391

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 2020 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 is improved with a one-story dwelling of wood siding exterior construction with 1,282 square feet of living area that was built in 1962. Features of the home include a slab foundation, central air conditioning, one bathroom, and an attached garage with 406 square feet of building area. The property is located in Antioch, Antioch 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 five equity comparables improved with one-story dwellings of wood siding exterior construction ranging in size from 1,061 to 1,358 square feet of living area. The homes were built from 1957 to 1965. Each comparable has a slab foundation, one bathroom, and an attached or detached garage ranging in size from 308 to 748 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .12 to .39 of

one mile from the subject property. The comparables have improvement assessments ranging from \$31,614 to \$40,829 or from \$28.23 to \$30.07 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$36,815.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,391. The subject property has an improvement assessment of \$39,982 or \$31.19 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables with comparable #2 being the same property as appellant's comparable #5. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,148 to 1,469 square feet of living area. The homes were built from 1957 to 1973. Comparables #1, #3 and #4 have effective construction dates of 1982, 1984 and 1985, respectively. Each comparable has a slab or crawl space foundation, one or two bathrooms, and an attached or detached garage ranging in size from 242 to 748 square feet of building area. Three comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject and are located from .11 to .41 of one mile from the subject property. The comparables have improvement assessments ranging from \$40,829 to \$52,626 or from \$30.07 to \$36.81 per square foot of living area.

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 nine comparables submitted by the parties to support their respective positions with one comparable being common to the parties. The comparables are similar to the subject in location and improved with dwellings similar to the subject in size and chronological age. The Board gives less weight to board of review comparables #1, #3 and #4 due to their newer effective ages in relation to the subject dwelling. The Board gives most weight to the appellant's comparables and board of review comparables #2 and #5, which includes the common comparable. Each of the appellant's comparables and board of review comparable #2 lack central air conditioning, a feature of the subject property, suggesting each would require an upward adjustment to make them more equivalent to the subject dwelling. The Board finds these comparables have improvement assessments that range from \$31,614 to \$42,261 or from \$28.23 to \$33.78 per square foot of living area. The subject's improvement assessment of \$39,982 or \$31.19 per square foot of living area falls within the range established by the best comparables in this record and well supported after considering the adjustment to the comparables for the lack of central air conditioning. 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



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:

August 23, 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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