



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

APPELLANT: Shawn Phillips
DOCKET NO.: 20-00161.001-R-1
PARCEL NO.: 04-28-225-007

The parties of record before the Property Tax Appeal Board are Shawn Phillips, the appellant; 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: \$4,473
IMPR.: \$17,574
TOTAL: \$22,047

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 consists of a 1.75-story dwelling of wood siding exterior with 1,007 square feet of living area. The dwelling was constructed in 1908. Features of the home include a partial unfinished basement and a garage with 480 square feet of building area. The property has a 6,580 square foot site and is located in Zion, Zion Township, Lake County.

The appellant, Shawn Phillips, appeared before the Property Tax Appeal Board contending assessment inequity with regard to the improvement as the basis of the appeal. For the purpose of the hearing, this appeal was consolidated with a companion case filed by the appellant for the prior tax year under Docket #19-03652.001-R-1. In support of the uniformity argument, the appellant submitted information on the same four equity comparables as submitted for the prior tax year appeal. The comparables are located within .35 of a mile from the subject property and are improved with 1.75 or 2-story dwellings of wood siding or stucco exteriors that were built in 1906 or 1931. The dwellings range in size from 1,088 to 1,517 square feet of living area. Each

comparable has a partial unfinished basement; one comparable has central air conditioning; two comparables each have a fireplace; and three comparables have a garage ranging in size from 264 to 520 square feet of building area. The comparables have improvement assessments ranging from \$16,372 to \$21,652 or from \$13.88 to \$15.53 per square foot of living area.

The appellant testified before the Property Tax Appeal Board that he purchased his home in 2008. The appellant argued that all floors in the home are severely sloped due to structural settlement of the home. The appellant provided two photographs depicting a leveling tool on the floor and the extent of the unevenness of the floor. (Trial Exhibit #1). The appellant contended that the settling makes the doors and windows difficult to open and most of the furniture in the home needs to be propped up on one side in order to be level. As to the comparables, the appellant testified that he himself remodeled comparable #3 which is located next door to the subject. The appellant argued that comparable #3 is in much better condition relative to the subject as it features hardwood floors throughout the home, level floors, a fireplace, central air conditioning, completely remodeled kitchen, and one more bathroom, but its price per square foot of living area is less than that of the subject. As to the subject's basement, the appellant testified that he is 5'11" tall and he has to duck down to avoid hitting his head on the ceiling joists in the basement. Additionally, the appellant testified that the basement floods frequently due to sewer backup rendering the basement unusable even for storage. Lastly, appellant argued that each of his comparables is larger in dwelling size in comparison to the subject but has a lower price per square foot of living area relative to the subject. Based on this evidence and testimony, the appellant requested a reduction in the subject's improvement assessment.

Under cross-examination, Mr. Phillips did not have reason to contest the board of review records which indicate that appellant's comparables #1 and #2 are not 1-story homes as the appellant's grid depicts, but rather have additional upper story living areas. Mr. Phillips acknowledged that he did not submit any photos or documents related to flood damage, basement ceiling height, or uneven floors in other rooms of the home other than Trial Exhibit #1.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$22,047. The subject has an improvement assessment of \$17,574 or \$17.45 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparable located within .89 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story, 1.5-story, and 2-story dwellings with wood siding or aluminum siding exteriors that range in size from 1,000 to 1,068 square feet of living area. The dwellings were each built from 1904 to 1908. The comparables each feature a partial unfinished basement and a garage ranging in size from 440 to 676 square feet of building area. Comparable #3 features central air conditioning. The comparables have improvement assessments ranging from \$17,800 to \$20,001 or from \$17.06 to \$18.87 per square foot of living area.

Representing the board of review was board member, Jack Perry. Mr. Perry argued that the board of review comparables are more similar in characteristics to the subject property and therefore support the subject's assessment both in terms of overall improvement assessment basis

and on a price per square foot of living area basis. Based on this evidence and testimony, the board of review requested the assessment be confirmed.

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.

Initially, the Board has considered the appellant's testimony with respect to the overall condition of the subject dwelling and finds it unsupported and unpersuasive. With the exception of two photographs of a leveling tool resting on the dining room floor which does not clearly depict the level bubble(s), (see Trial Exhibit #1), the appellant provided no documentary evidence such as photographs, receipts for clean-up, insurance claim forms, etc. to illustrate the recurrent basement flooding, low basement ceiling or any other evidence of structural settlement and/or damage. Additionally, the appellant did not avail himself of the opportunity to have the assessing official conduct a personal inspection of the subject dwelling to substantiate appellant's claims. The appellant's testimony alone absent additional supporting documentary evidence as to the condition of the subject dwelling is not enough to overcome the burden of establishing assessment inequity by "clear and convincing evidence." Based on the above, the Board has given little weight to Trial Exhibit #1 with regard to the condition of the subject dwelling.

The Board finds the parties submitted a total of nine equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave reduced weight to appellant's comparables #1 and #3 based on their significantly larger dwelling sizes relative to the subject dwelling. The Board has also given less weight to appellant's comparable #2 based on its lack of a garage which is a feature of the subject dwelling. The Board also gave less weight to board of review comparable #2 based on its dissimilar 1-story ranch style design relative to the subject's 1.75-story style home, and board of review comparable #3 due to having central air conditioning, a feature that the subject dwelling lacks.

The Board finds that based on this record and the testimony of the parties, the best evidence of uniformity (equity in assessment) to be appellant's comparable #4, along with board of review comparables #1, #4, and #5 which are most similar to the subject in location, dwelling size, design, and most features. These most similar comparables in the record have improvement assessments ranging from \$17,800 to \$20,001 or from \$15.37 to \$18.73 per square foot of living area. The subject's improvement assessment of \$17,574 or \$17.45 per square foot of living area falls below the range established by the most similar comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. As to the appellant's argument that each of his comparables is larger in dwelling size in comparison to the subject but has a lower price per square foot of living area than the subject, the Board finds this argument unpersuasive. The subject's higher price per square foot of living area is logical given

the well-established real estate principle of “economies of scale” which states that when all other factors are similar, as the size of a property increases, the per unit value decreases, and in contrast, as size of property decreases, the per unit value increases. Thus, the subject being smaller than the appellant’s comparables #1 and #3, it would be expected to have a higher price per square foot of living area relative to said comparables.

In conclusion, on this record, and after considering adjustments to the comparables most similar to the subject, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject property is inequitably assessed. Therefore, a reduction in the subject’s improvement assessment based on uniformity 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: July 19, 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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