



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

APPELLANT: Michael Senol
DOCKET NO.: 20-00176.001-R-1
PARCEL NO.: 07-26-209-003

The parties of record before the Property Tax Appeal Board are Michael Senol, 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: \$22,844
IMPR.: \$90,977
TOTAL: \$113,821

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 two-story dwelling of wood siding exterior construction with 2,678 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 546 square foot garage. The property has an approximately 10,450 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity with regard to both the land and the improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 9,150 to 21,340 square feet of land area and are improved with two-story homes of wood siding exterior construction ranging in size from 2,694 to 2,807 square feet of living area. The dwellings were built in 1995. Each home has a full basement, one of which has finished area, central air

conditioning, a fireplace, and a garage ranging in size from 462 to 704 square feet of building area. The comparables have land assessments ranging from \$19,990 to \$32,181 or from \$1.51 to \$2.19 per square foot of land area and improvement assessments ranging from \$78,627 to \$90,405 or from \$28.01 to \$32.43 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's land assessment to \$19,990 or \$1.91 per square foot of land area and a reduction in the subject's improvement assessment to \$78,627 or \$29.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,821. The subject property has a land assessment of \$22,844 or \$2.19 per square foot of land area and an improvement assessment of \$90,977 or \$33.97 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. The comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 9,150 to 11,330 square feet of land area and are improved with two-story homes of wood siding exterior construction ranging in size from 2,534 to 2,970 square feet of living area. The dwellings were built from 1995 to 1998. Each home has a basement, four of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 672 square feet of building area. The comparables have land assessments ranging from \$19,990 to \$24,748 or \$2.18 or \$2.19 per square foot of land area and improvement assessments ranging from \$95,731 to \$103,048 or from \$33.12 to \$37.98 per square foot of living area.

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

Conclusion of Law

The appellant contends assessment inequity with regard to both the land and improvement assessments 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.

With regard to land assessment inequity, the record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 which has a significantly larger lot than the subject. The Board finds the best evidence of land assessment equity to be the appellant's comparables #1, #3, and #4 and the board of review's comparables, which are similar to the subject in lot size and location. These comparables have land assessments that range from \$19,990 to \$27,602 or \$2.18 or \$2.19 per square foot of land area. The subject's land assessment of \$22,844 or \$2.19 per square foot of land area falls within the range established by the best comparables in this record. Based on this record and after

considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment inequity, the record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #4 and the board of review's comparables #1 through #4, which have finished basement area compared to the subject's unfinished basement.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #1, #2, and #3 and the board of review's comparable #5, which are similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$78,627 to \$98,381 or from \$28.01 to \$33.12 per square foot of living area. The subject's improvement assessment of \$90,977 or \$33.97 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment and above the range on a per square foot basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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: 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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