



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

APPELLANT: Michael Wyatt
DOCKET NO.: 20-00841.001-R-1
PARCEL NO.: 01-35-304-029

The parties of record before the Property Tax Appeal Board are Michael Wyatt, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$50,900
IMPR.: \$68,964
TOTAL: \$119,864

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 one-story dwelling of wood siding exterior construction with 1,313 square feet of living area. The dwelling was built in 1962 and is approximately 58 years old. Features of the property include an unfinished full basement, central air conditioning, one fireplace, and a detached garage with 876 square feet of building area. The property has an approximate 22,267 square foot site and 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 four equity comparables that have the same assessment neighborhood code as the subject property and located within .25 of a mile from the subject. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 884 to 1,640 square feet of living area. The homes range in age from 45 to 70 years old. Three comparables have either a

crawl space or concrete slab foundation and one comparable has an unfinished full basement. One comparable has central air conditioning and one fireplace. The appellant reported each comparable has a detached garage. The comparables have improvement assessments ranging from \$36,934 to \$77,976 or from \$41.78 to \$50.03 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$60,430 or \$46.02 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 \$119,864. The subject property has an improvement assessment of \$68,964 or \$52.52 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject property and located within .47 of a mile from the subject. However, comparable #3 is the same property as the appellant's comparable #4. The comparables are improved with one-story dwellings of wood siding exterior construction ranging in size from 1,045 to 2,532 square feet of living area. The homes were built from 1950 to 1965 with comparables #1, #2 and #4 having effective built dates of 1998, 1985, and 1977, respectively. The comparables each have a full or partial basement, one of which has finished area. Three comparables each have central air conditioning, two comparables have either one or two fireplaces, and three comparables each have a garage ranging in size from 392 to 1,052 square feet of building area. The comparables have improvement assessments ranging from \$52,280 to \$124,699 or from \$49.25 to \$62.09 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 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 seven comparables, including the parties' common comparable, submitted by the parties to support their respective positions. The Board finds none of the comparables are truly similar to the subject due to differences in age, dwelling size, foundation, and/or other features. However, the Board gives less weight to board of review comparable #1 which is 93% larger than the subject and the appellant's comparables #1 through #3 which lack a basement, a feature of the subject. The three remaining comparables have improvement assessments ranging from \$52,280 to \$81,533 or from \$41.78 to \$62.09 per square foot of living area. The subject's improvement assessment of \$68,964 or \$52.52 per square foot of living area falls within the range established by the three remaining comparables in the record. Based on the evidence in 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 improvement assessment based on inequity 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: September 20, 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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