



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

APPELLANT: Annette J. Tylka
DOCKET NO.: 20-00881.001-R-1
PARCEL NO.: 02-21-201-013

The parties of record before the Property Tax Appeal Board are Annette J. Tylka, 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: \$17,708
IMPR.: \$78,203
TOTAL: \$95,911

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-story dwelling of frame construction with 1,872 square feet of living area.¹ The dwelling was constructed in 1980 but has a 1992 effective age. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and an attached 528 square foot garage. The property has a 15,300 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of these arguments the appellant submitted a grid analysis containing four comparable properties that are located from .01 of a mile to 4.80 miles from the subject. The comparables have sites ranging in size from 9,530 to 20,470 square feet of land area that are improved with 2-story dwellings ranging in size from 1,918 to 2,163 square feet of

¹ The Board finds the best evidence of the subject's features was the Property Record Card (PRC) submitted by the board of review.

living area. The dwellings were built from 1950 to 1993. Three of the comparables have basements, one of which has finished area, and a fireplace. The comparables have central air conditioning and a garage ranging in size from 420 to 745 square feet of building area. The comparables sold from April 2015 to August 2020 for prices ranging from \$260,000 to \$290,000 or from \$124.52 to \$147.55 per square foot of living area, including land. The comparables have improvement assessments ranging from \$65,303 to \$80,534 or from \$30.36 to \$41.99 per square foot of living area. The appellant also disclosed the subject was purchased in November 2017 for \$272,500 or \$145.57 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$71,903, which reflects a market value of \$215,990 or \$115.38 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue. The appellant's request would lower the subject's improvement assessment to \$54,195 or \$28.95 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 \$95,911. The subject's assessment reflects a market value of \$288,108 or \$153.90 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$78,203 or \$41.78 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a sales grid analysis and a separate equity grid analysis. The sales grid contained information on five comparable sales that are located from .57 of a mile to 1.71 miles from the subject. The comparables sites ranging in size from 13,070 to 84,510 square feet of land area that are improved with 1-story dwellings ranging in size from 1,610 to 2,240 square feet of living area. The dwellings were built from 1956 to 2001. Four of the comparables have basements, one of which has finished area, and one comparable has a slab foundation. The comparables have central air conditioning, one or two fireplaces and an attached garage ranging in size from 440 to 700 square feet of building area. The comparables sold from April 2019 to September 2020 for prices ranging from \$300,000 to \$375,000 or from \$140.07 to \$186.34 per square foot of living area, including land.

The board of review's equity grid contained three comparable properties that are located from .06 to .11 of a mile from the subject. The comparables are improved with 1-story or 1.5-story dwellings ranging in size from 1,826 to 2,137 square feet of living area. The dwellings were built from 1979 to 1995. Two of the comparables have unfinished basements and one comparable has a slab foundation. The comparables have central air conditioning and an attached garage ranging in size from 483 to 675 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments ranging from \$81,100 to \$105,346 or from \$40.05 to \$49.30 per square foot of living area.

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

The appellant submitted rebuttal critiquing the board of review's submission.

Conclusion of Law

The appellant contends in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sale #1 due to its sale date occurring greater than 56 months prior to the January 1, 2020 assessment date at issue. The Board also gives less weight to the board of review's comparable sales #3 and #5, due to their Lake Villa locations, unlike the subject's Antioch location. The Board finds the parties' remaining comparable sales have varying degrees of similarity to the subject and also sold proximate in time to the January 1, 2020 assessment date at issue. The best comparables sold from April 2019 to September 2020 for prices ranging from \$260,000 to \$357,000 or from \$124.52 to \$186.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$288,108 or \$153.90 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Furthermore, the Board finds the subject's November 2017 for \$272,500 or \$145.57 per square foot of living area, including land, does not support the appellant's request to lower the subject's estimated market value to \$215,990 or \$115.38 per square foot of living area, including land. Based on this evidence the Board finds a reduction in the subject's assessment is not warranted on the grounds of overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative 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 parties submitted seven equity comparable properties for the Board's consideration. The Board gives less weight to the appellant's equity comparables #2 and #3, due to their significantly older age when compared to the subject. The Board finds the parties' remaining equity comparables have varying degrees of similarity to the subject and have improvement assessments ranging from \$67,629 to \$105,346 or from \$31.27 to \$49.30 per square foot of living area. The subject's improvement assessment of \$78,203 or \$41.78 per square foot of living area falls within the range established by the best equity comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject,

the Board finds the subject's improvement assessment is supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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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