



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

APPELLANT: Garland Phillips
DOCKET NO.: 20-00949.001-R-1
PARCEL NO.: 13-15-404-035

The parties of record before the Property Tax Appeal Board are Garland Phillips, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$37,634
IMPR.: \$106,893
TOTAL: \$144,527

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 2,542 square feet of living area. The dwelling was constructed in 1972 and has a reported effective age of 1980. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 506 square foot garage. The property has an approximately 40,580 square foot site and is located in Lake Barrington, Cuba 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 with the same assessment neighborhood code as the subject and located from .27 of a mile to 2.14 miles from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,359 to 2,976 square feet of living area. The dwellings were built from 1976 to 1978. The comparables each have a basement,

three of which have finished area with one having a walk-out design. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 891 square feet of building area. The comparables have improvement assessments that range from \$92,049 to \$161,987 or from \$39.02 to \$54.43 per square foot of living area. The appellant provided a listing sheet for comparable #4 indicating the dwelling was rehabbed in 2010. The appellant's counsel noted differences between the comparables and the subject. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$94,537 or \$37.19 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 \$144,527. The subject property has an improvement assessment of \$106,893 or \$42.05 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis labeled "county equity comps" with assessment data on five comparable properties and a grid analysis labeled "county sales comps" with sales data and assessment data provided for five comparables.¹ The Board finds the sales data presented is not responsive to the appellant's inequity argument and will not be further addressed in the analysis.

As to the equity data presented, the ten comparables have the same assessment neighborhood code as the subject and are located from .27 of a mile to 2.13 miles from the subject property. The board of review's comparables #6 and #10 are the same properties as the appellant's comparables #4 and #3, respectively. The comparables are improved with two-story dwellings of wood siding, vinyl siding, aluminum siding or wood siding and brick exterior construction ranging in size from 2,480 to 2,976 square feet of living area. The dwellings were built from 1969 to 1980. The comparables each have a basement, seven of which are finished with a recreation room. Nine comparables have central air conditioning. Each comparable has one or two fireplaces and a garage ranging in size from 440 to 891 square feet of building area. Two comparables each have an inground swimming pool. The comparables have improvement assessments that range from \$104,774 to \$161,987 or from \$41.18 to \$54.43 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.

¹ For ease of read, the Board has renumbered the comparables shown in the board of review grid analysis labeled "county sales comps" as comparables #6 through #10.

The record contains a total of twelve suggested equity comparables for the Board's consideration, as two comparables were common to both parties. The Board has given less weight to the appellant's comparables #1, #3 and #4, as well as board of review comparables #1, #2, #4, #5, #6, #7, #8 and #10, which includes the common comparables, due to differences from the subject in that they have a finished basement, unlike the subject or they lack central air conditioning, a feature of the subject. Furthermore, the appellant's comparable#4/board of review comparable #6 has a larger dwelling size when compared to the subject dwelling and board of review comparables #2 and #4 each have an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and board of review comparables #3 and #9, which are overall more similar to the subject in dwelling size, design, age and features. These three comparables have improvement assessments that range from \$92,049 to \$113,067 or from \$39.02 to \$42.03 per square foot of living area. The subject's improvement assessment of \$106,893 or \$42.05 per square foot of living area falls within the range of the best comparables in terms of overall improvement assessment but slightly above the range on a square foot basis. Based on this record and after considering adjustments to the 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: 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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