



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

APPELLANT: Jeffrey & Aimee M. Boncosky, Trustees
DOCKET NO.: 20-01260.001-R-1
PARCEL NO.: 14-04-406-015

The parties of record before the Property Tax Appeal Board are Jeffrey & Aimee M. Boncosky, Trustees, the appellants, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$ 51,737
IMPR.: \$107,974
TOTAL: \$159,711

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-180 of the Property Tax Code (35 ILCS 200/16-180) 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 single-family dwelling of brick with frame exterior construction with approximately 3,300 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached 1,066 square foot garage. The property has a 44,231 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellants contend both lack of assessment equity regarding the subject's improvement and overvaluation of the subject property. In support of these arguments, the appellants completed the Section V grid analysis of the appeal petition with data on four comparable properties with both assessment and sales data along with the submission of an appraisal of the subject property.

The comparables presented by the appellants are located within .76 of a mile of the subject. Appellants' comparable #1 is the same property as appellant's appraisal sale #1. The

comparables have parcels ranging in size from 40,778 to 103,063 square feet of land area. Each parcel has been improved with a two-story dwelling of frame or brick exterior construction. The homes range in age from 26 to 33 years old and range in size from 3,183 to 3,832 square feet of living area. Each dwelling has an unfinished basement, central air conditioning, one or two fireplaces and garage ranging in size from 704 to 920 square feet of building area. The comparables have improvement assessments ranging from \$69,710 to \$137,588 or from \$21.90 to \$36.54 per square foot of living area. The comparables sold from June 2018 to March 2020 for prices ranging from \$360,000 to \$559,000 or from \$113.10 to \$151.74 per square foot of living area, including land.

The appellants also submitted a copy of an appraisal with an opinion of market value for the subject as of January 1, 2019 of \$475,000. This same appraisal was presented by the appellants in Docket No. 19-03526.001-R-1 in which the Property Tax Appeal Board issued a decision reducing the subject's assessment as requested by the appellants for tax year 2019.

As part of the appeal, the appellants also disclosed that the subject property is an owner-occupied residence. The Board further takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-03526.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$158,318 based on the evidence submitted by the parties.

Based on this evidence, the appellants requested a total assessment for tax year 2020 of \$163,317 which would reflect a market value of \$490,000 at the statutory level of assessment of 33.33% and a reduced improvement assessment of \$111,580 or \$33.81 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 \$184,928. The subject has an improvement assessment of \$133,191 or \$40.36 per square foot of living area. The subject's assessment reflects a market value of \$555,506 or \$168.34 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.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2020 an equalization factor of 1.0088 was applied to non-farm properties in Ela Township.

In support of its contention of the correct assessment for tax year 2020, the board of review submitted four comparable sales, two of which were set forth in the appellants' appraisal report. The Board further finds these are the same comparable sales presented by the board of review in the 2019 tax year appeal before the Property Tax Appeal Board. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 taxpayers also contend in part assessment inequity as a 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-03526.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$158,318. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2020 tax years are within the same general assessment period and an equalization factor of 1.0088 was applied in Ela Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$159,711, which is less than the 2020 assessment of the subject property of \$184,928.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains sales and equity comparables submitted by the parties to support their respective arguments. On the market value evidence, the Board recognizes that board of review comparables #1 and #4 are newer dwellings which would necessitate downward adjustments to make them more equivalent to the subject dwelling that was built in 1988 and have been given less weight as they were given in the 2019 appeal of this property. The remaining properties sold from May 2018 to March 2020 for prices ranging from \$360,000 to \$595,000 or from \$113.10 to \$161.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$555,506 or \$168.34 per square foot of living area, land included, which is within the range in terms of overall value and above the range established by the comparables in terms of per-square-foot value which does not appear to be justified on this record. The Board

finds on this record that the comparables demonstrate the subject property is overvalued for assessment purposes.

The parties also presented equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #1 and #4 due to differences in age and/or quality of construction when compared to the subject.

The Board finds the best evidence of assessment equity to be appellants' along with board of review comparables #2 and #3. The comparables have improvement assessments ranging from \$69,710 to \$150,437 or from \$21.90 to \$40.92 per square foot of living area. The subject property has an improvement assessment of \$133,191 or \$40.36 per square foot of living area, which falls at the higher end of the range of the best equity comparables in the record and does not appear justified after considering adjustments to the comparables for differences in age and features when compared to the subject. Based on this record, the Board finds the appellants established with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: January 18, 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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