



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

APPELLANT: Joseph Wells
DOCKET NO.: 20-01275.001-R-1
PARCEL NO.: 16-04-304-006

The parties of record before the Property Tax Appeal Board are Joseph Wells, the appellant, by attorney John Buscher, of The Buscher Firm in Deerfield; 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: \$96,033
IMPR.: \$353,347
TOTAL: \$449,380

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 2-story dwelling of wood siding exterior construction with 4,489 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement, 5.5 bathrooms, central air conditioning, two fireplaces, and a 748 square foot garage. The property has a 20,140 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity with regard to both the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood as the subject. The comparables have sites with either 20,060 or 20,390 square feet of land area and are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 4,117 to 4,161 square feet of living area. The dwellings were built from 2003 to 2005. Each home has a

basement, 3.5 or 4.5 bathrooms, central air conditioning, one or three fireplaces, and a garage ranging in size from 598 to 750 square feet of building area. The comparables have land assessments of \$79,107 and \$111,188 or \$3.94 and \$5.45 square feet of land area, respectively, and improvement assessments ranging from \$205,986 to \$312,074 or from \$49.50 to \$75.80 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$449,380. The subject property has a land assessment of \$96,033 or \$4.77 per square foot of land area and an improvement assessment of \$353,347 or \$78.71 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 located within the same assessment neighborhood code as the subject. Comparable #3 is the same property as the appellant's comparable #3. The comparables have sites ranging in size from 20,060 to 20,710 square feet of land area and are improved with 1.5-story or 2-story homes of wood siding exterior construction ranging in size from 3,544 to 4,117 square feet of living area. The dwellings were built from 2004 to 2006. Each home has a full basement, one of which has finished area, 3.5 or 4.5 bathrooms, central air conditioning, two or three fireplaces, and a garage ranging in size from 598 to 792 square feet of building area. The comparables have land assessments ranging from \$79,107 to \$109,211 or from \$3.94 to \$5.35 per square foot of land area and improvement assessments ranging from \$281,683 to \$312,074 or from \$75.80 to \$81.44 per square foot of living area. Based on this evidence the board of review requested the subject's land and improvement assessments be sustained.

Conclusion of Law

The appellant 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.

With regard to land assessment equity, the record contains a total of seven comparables, with one common comparable, for the Board's consideration. These comparables are similar to the subject in site size and location and have land assessments ranging from \$79,107 to \$111,188 or from \$3.94 to \$5.45 per square foot of land area. The subject's land assessment of \$96,033 or \$4.77 falls within the range established by the comparables in this record. Based on this record and after considering appropriate adjustments to the 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 equity, the record contains a total of seven comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the board of review's comparables #1 and #4, due to significant differences from the subject in dwelling size and/or basement finish. The Board finds the best evidence of improvement assessment equity to be the appellant's comparables and the board of review's comparables #2 and #3, which are relatively similar to the subject in dwelling size, age, location, and most features, although these comparables are all smaller homes than the subject dwelling. These most similar comparables have improvement assessments that range from \$205,986 to \$312,074 or from \$49.50 to \$76.62 per square foot of living area. The subject's improvement assessment of \$353,347 or \$78.71 per square foot of living area falls above the range established by the best comparables in this record, but after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size, appears to be justified. Based on 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 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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