



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

APPELLANT: Michael Bleier
DOCKET NO.: 20-01535.001-R-1
PARCEL NO.: 06-27-102-034

The parties of record before the Property Tax Appeal Board are Michael Bleier, 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 **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: \$17,253
IMPR.: \$75,978
TOTAL: \$93,231

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 is improved with a two-story dwelling of vinyl siding exterior construction containing 2,412 square feet of living area. The dwelling was built in 1989. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached garage with 528 square feet of building area. The property has a 21,780 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings with vinyl siding exteriors ranging in size from 2,251 to 2,590 square feet of living area. The homes were constructed from 1987 to 1989. Each comparable has a full or partial basement with one having a 407 square foot recreation room, central air conditioning, one fireplace, and an attached garage with either 528 or 550 square feet of building area. These properties have sites ranging in size from 10,020 to 12,200 square feet of land area. The

comparables have the same assessment neighborhood code as the subject property and are located from approximately .28 to .41 of one mile from the subject property. The comparables have land assessments ranging from \$17,159 to \$18,552 or from \$1.52 to \$1.71 per square foot of land area. The comparables have building assessments ranging from \$71,042 to \$80,641 or from \$31.14 to \$31.56 per square foot of living area.

The appellant also submitted a map depicting the subject property in which the appellant asserted that approximately 50% of the property's land is under water and unusable. Additionally, the appellant submitted an aerial photograph of the subject property again depicting a large portion of the subject site being underwater. The appellant also provided a copy of a photograph and an aerial photograph depicting damage to the shoreline caused by muskrats and erosion.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$16,553 and the improvement assessment be reduced to \$68,163 for a revised total assessment of \$84,712.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,009. The subject property has a land assessment of \$17,253 or \$.79 per square foot of land area and an improvement assessment of \$81,756 or \$33.90 per square foot of living area.

The board of review submitted a copy of the subject's property record card that depicted the subject site as having 10,180 square feet of residential land area with a base rate of \$4.95 per square foot for a land value of \$50,391 and 11,600 square feet of wetlands with a base rate of \$.12 per square foot for a land value of \$1,392.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings with vinyl siding exterior construction ranging in size from 2,424 to 2,460 square feet of living area. The homes were constructed from 1987 to 1991. Each property has a full or partial basement with a recreation room ranging in size from 169 to 1,264 square feet of finished area. Each comparable has central air conditioning, one fireplace and an attached garage ranging in size from 528 to 576 square feet of building area. Comparable #3 also has an inground swimming pool. These properties have sites ranging in size from 10,450 to 13,070 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .15 to .59 of one mile from the subject property. The comparables have land assessments ranging from \$17,369 to \$19,204 or from \$1.47 to \$1.66 per square foot of land area. Their improvement assessments ranging from \$83,293 to \$91,096 or from \$34.36 to \$37.12 per square foot of living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

With respect to the land assessment, the parties submitted nine comparables located within .59 of one mile of the subject property with the same neighborhood code as the subject property. The comparables have land assessments ranging from \$17,159 to \$19,204 or from \$1.47 to \$1.71 per square foot of land area. The subject property has a land assessment of \$17,253 or \$.79 per square foot of land area, which is within the overall range but below the range on a square foot of land area basis, which is appropriate given the subject's site overall larger size relative to the comparables and that portion of the subject land area assessed as wetlands. Importantly, the Board finds that portion of the subject site underwater appears to be assessed as wetlands with an assessment of approximately \$.04 per square foot of land area ($$.12 \times .3333^1$) while the land associated with the residence has an assessment of approximately \$1.65 per square foot of land area ($\$4.95 \times .3333$). These assessments are equitable in relation to the land assessments provided by parties. As a final point with respect to the site, although the appellant asserts the subject's shoreline has been damaged by muskrats and erosion, he provided no market data to demonstrate the land assessment or total assessment is excessive in relation to the market value of the property given the purported damage to the site. Based on this record 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 respect to the improvement assessment the parties provided nine comparables similar to the subject in location that are improved with homes similar to the subject in age, style and size. The Board gives less weight to appellant's comparable #2 and the board of review comparables as each has finished basement area and board of review comparable #3 also has an inground swimming pool, unlike the subject's unfinished basement and having no swimming pool. The Board gives most weight to appellant's comparables #1, #3 and #4, which are improved with homes most similar to the subject in features. These comparables have improvement assessments ranging from \$71,042 to \$80,641 or from \$31.14 to \$31.56 per square foot of living area. The subject's improvement assessment of \$81,756 or \$33.90 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is justified.

¹ The statutory level of assessment is 33 1/3% of market value or approximately .3333.

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:

July 19, 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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