



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

APPELLANTS: Ron & Anna Andermann  
DOCKET NO.: 20-01782.001-R-1  
PARCEL NO.: 09-25-203-002

The parties of record before the Property Tax Appeal Board are Ron & Anna Andermann, the appellants, by attorney Jennifer Blanc, in Chicago, 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:** \$18,301  
**IMPR.:** \$28,320  
**TOTAL:** \$46,621

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 16-160 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 one-story dwelling of frame exterior construction with 944 square feet of living area. The dwelling was constructed in 1932 and has an effective year built of 1962. Features of the home include an unfinished basement, central air conditioning and a 360 square foot garage. The property has a 9,060 square foot site and is located in Wauconda, Wauconda Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables with the same assessment neighborhood code as the subject property and located from .12 to .25 miles from the subject. The comparables are improved with one-story dwellings of frame exterior construction that range in size from 936 to 1,140 square feet of living area and were built from 1937 to 1944 with comparables #1, #2, and #4 having effective years built ranging from 1964 to 1969. Each comparable has a basement, one of which has finished area.

Three comparables have central air conditioning and each comparable has a garage that ranges in size from 336 to 780 square feet of building area. The comparables have improvement assessments that range from \$27,905 to \$34,030 or from \$29.45 to \$30.31 per square foot of living area. The appellant also submitted a brief along with exterior pictures of the subject and the comparables and a spreadsheet using the weighted means analysis of the comparables labeled "Exhibit A". Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,098. The subject property has an improvement assessment of \$30,797 or \$32.62 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject property and located from .12 to .23 miles from the subject property. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 912 to 972 square feet of living area. The homes were built from 1958 to 1975 with the oldest comparable having an effective year built of 1972. The comparables have basements with finished area. Each comparable has central air conditioning and a garage with either 240 or 308 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments that range from \$33,681 to \$36,373 or from \$36.43 to \$37.89 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

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

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to appellants' comparable #3 which has finished basement area and a significantly larger garage when compared to the subject. The Board gives less weight to the board of review comparables which are considerably newer dwellings and have finished basement area when compared to the subject. The Board finds the best evidence of assessment equity to be appellants' comparables #1, #2 and #4 which are most similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments that range from \$27,905 to \$31,335 or from \$29.45 to \$30.31 per square foot of living area. The subject's improvement assessment of \$30,797 or \$32.62 per square foot of living area falls within the range established by the best comparables in this record on an overall basis but higher on a per square foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: 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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