



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

APPELLANT: Kevin McLennan  
DOCKET NO.: 20-01841.001-R-2  
PARCEL NO.: 16-29-210-033

The parties of record before the Property Tax Appeal Board are Kevin McLennan, 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 ***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:** \$53,737  
**IMPR.:** \$323,884  
**TOTAL:** \$377,621

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 3,696 square feet of living area. The dwelling was constructed in 2018. Features of the home include a basement with 1,765 square feet of finished area, central air conditioning, a fireplace and a garage containing 604 square feet of building area. The property has a 11,250 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

This appeal was initially scheduled for a hearing before the Property Tax Appeal Board pursuant to the request of the appellant. Prior to the hearing, the appellant asked that the Board issue a decision based on the evidence submitted in lieu of a hearing and, there being no objection from the board of review, the hearing was cancelled. The appellant contends assessment inequity with regard to both land and improvement as the bases of the appeal. In support of the uniformity argument, the appellant submitted information on four equity comparables located within .7 miles from the subject and in the same assessment neighborhood code as the subject property.

The comparables have sites ranging in size from 10,500 to 11,880 square feet of land area and are improved with 1.75-story and 2-story dwellings of wood siding or brick exterior construction that range in size from 3,327 to 4,162 square feet of living area. The homes were built from 1925 to 2019. The comparables each feature a full basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 506 to 838 square feet of building area. The comparables have land assessments ranging from \$52,125 to \$61,261 or from \$4.60 to \$5.16 per square foot of land area and improvement assessments that range from \$191,247 to \$220,800 or from \$57.09 to \$64.05 per square foot of living area. The appellant also submitted property record cards for each comparable property. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$52,515 or \$4.67 per square foot of land area, and improvement assessment be reduced to \$191,247 or \$51.74 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 \$377,621. The subject property has a land assessment of \$53,737 or \$4.78 per square foot of land area and an improvement assessment of \$323,884 or \$87.63 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on four equity comparables located within .59 of a mile from the subject and within the same neighborhood code as the subject property. The comparables have sites ranging in size from 10,080 to 45,000 square feet of land area that are improved with 2-story dwellings with wood-siding or brick and wood siding exteriors that range in size from 3,791 to 3,896 square feet of living area. The homes were built from 2014 to 2019. The comparables each feature a full basement, three with finished area. The comparables also each have central air conditioning, a fireplace, and a garage ranging in size from 441 to 936 square feet of building area. Comparable #3 features an inground swimming pool. The comparables have land assessments ranging from \$50,040 to \$90,995 or from \$2.02 to \$4.96 per square foot of land area, and improvement assessments that range from \$320,393 to \$348,643 or from \$83.76 to \$89.67 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 taxpayer contends assessment inequity with respect to land and improvement as the bases 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 land and improvement assessments is not warranted.

The parties submitted a total of eight equity comparables for the Board's consideration. The Board gave reduced weight to appellant's comparables #2 and #4 based on their differing dwelling sizes relative to the subject's dwelling. The Board gave little weight to appellant's

comparable #3 based on being built in 1925 in addition to having a dissimilar 1.75-story design compared to the subject which was built in 2018 and is a 2-story style home. Lastly, the Board gave less weight to board of review comparable #3 based on its unfinished basement and an inground swimming pool, dissimilar to the subject's finished basement and lack of a pool amenity.

With respect to the improvement assessment, the Board finds the best evidence of equity in assessment to be appellant's comparable #1 and board of review comparables #1, #2, and #4 which are most similar to the subject in location, design, dwelling size, and most features. These four best comparables in the record have improvement assessments ranging from \$220,000 to \$348,643 or from \$60.00 to \$89.67 per square foot of living area. The subject's improvement assessment of \$323,884 or \$87.63 per square foot of living area falls well within the range established by the best comparables in this record both on an overall assessment basis and on a per square foot basis. After considering adjustments to the best comparables in this record for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, no reduction in the subject's improvement assessments is warranted.

With respect to the land assessment, the Board gives less weight to board of review comparable #2 based on the fact this parcel is 33,750 square feet or approximately 300% larger than the subject parcel. The remaining comparables have sites similar to the subject in size with land assessments ranging from \$50,040 to \$61,261 or from \$3.24 to \$5.16 per square foot of land area. The subject's land assessment of \$53,737 or \$4.78 per square foot of land area is within this range. Based on this evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the land was inequitably assessed.

The constitutional provision for uniformity of taxation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that land and improvements located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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:

August 23, 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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