



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

APPELLANT: Ernest and Sandra Johnson
DOCKET NO.: 20-02386.001-R-1
PARCEL NO.: 06-27-406-022

The parties of record before the Property Tax Appeal Board are Ernest and Sandra Johnson, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$8,358
IMPR.: \$42,372
TOTAL: \$50,730

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 is improved with a 1.5-story dwelling of vinyl siding exterior construction with 1,152 square feet of living area. The dwelling was built in 1950 and has a 1968 effective year. Features of the home include an unfinished basement, central air conditioning and a garage with 812 square feet of building area. The property has an approximately 7,920 square foot site and is located in Grayslake, Avon 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 sixteen equity comparables with the same neighborhood code as the subject and located within 0.82 of a mile from the subject. The comparables are described as 1.5-story dwellings of vinyl or wood siding exterior construction ranging in size from 1,080 to 1,265 square feet of living area and were built from 1940 to 1957. Each comparable has an unfinished basement and a garage ranging in size

from 240 to 624 square feet of building area. Eight comparables each have central air conditioning, and two comparables each have a fireplace. The comparables have improvement assessments ranging from \$35,038 to \$44,966 or from \$32.03 to \$36.53 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$40,703 or \$35.33 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 \$59,749. The subject property has an improvement assessment of \$51,391 or \$44.61 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables, where the board of review comparable #3 is the same as appellants' comparable #4 and the board of review comparable #4 is the same as appellants' comparable #11. The comparables have the same neighborhood code as the subject and are located within 0.77 of a mile from the subject property. The comparables are described as 1.5-story dwellings of vinyl or wood siding exterior construction ranging in size from 1,014 to 1,206 square feet of living area. The dwellings were built from 1938 to 1950, and two of the dwellings have an effective year of 1961 or 1979. One comparable has a crawl space foundation, and four comparables have a basement with three having finished area. One comparable has a fireplace. Each comparable has central air conditioning and a garage ranging in size from 230 to 660 square feet of building area. The comparables have improvement assessments ranging from \$41,016 to \$49,370 or from \$34.01 to \$48.69 per square foot of living area.

In written rebuttal to the board of review's evidence, the appellants' attorney argued that only the subject's above grade living area should be considered and that basements, garages, and other "non-livable area" should be given no weight in determining uniformity. Additionally, the appellants' attorney contends the board of review comparables as well as 20 of 21, or 95%, of the equity comparables of the parties support a reduction for the subject property based on "building price/SF" basis. The appellants' attorney requested the Board find in favor of the subject's requested reduction pursuant to Section 1910.63(e) of the Illinois Administrative Code.

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.

As an initial matter, the Board finds the argument by the appellants' counsel that, the subject's amenities are not included in above grade living area and therefore, should not be considered in determining uniformity, to be without merit. The Board finds that "property" includes all improvements and their respective assessments and are to be considered in order to determine the

degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. (35 ILCS 200/1-130) (86 Ill.Admin.Code §1910.65(a)(1))

The parties submitted information on 19 equity comparables, which includes the parties' two common comparables, to support their respective positions. The Board gives less weight to the appellants' comparables #1, #3, #7, #8, #9, #10, #12, and #13 which, unlike the subject, lack central air conditioning. The Board also gives less weight to the board of review comparables #1, #2 and #4 which lack a basement or have a finished basement when compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the parties' remaining eight comparables, which includes the parties' two common comparables. These comparables are more similar to the subject in overall property characteristics including location, dwelling size, age, unfinished basement, and/or other features. These eight comparables have improvement assessments ranging from \$40,659 to \$44,872 or from \$33.48 to \$36.53 per square foot of living area. The subject's improvement assessment of \$51,391 or \$44.61 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, including but not limited to their smaller garage sizes, the Board finds the appellants demonstrated 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: March 21, 2023



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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