



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

APPELLANT: Julie A. Andrea
DOCKET NO.: 20-02402.001-R-1
PARCEL NO.: 16-18-203-010

The parties of record before the Property Tax Appeal Board are Julie A. Andrea, the appellant, 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: \$175,171
IMPR.: \$250,320
TOTAL: \$425,491

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 two-story dwelling of brick exterior construction with 6,095 square feet of living area. The dwelling was constructed in 1997. Features of the home include an unfinished basement, central air conditioning, three fireplaces and a 1,713 square foot garage. The property has an approximately 60,110 square foot site and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables with varying degrees of similarity when compared to the subject in age, dwelling size, and other features. The comparables have improvement assessments that range from \$206,013 to \$273,811 or from \$34.42 to \$41.27 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to

\$224,021 or \$36.75 per square foot of living area. The appellant marked on the residential appeal petition that the subject property is an owner-occupied residence.

The appellant's submission included a copy of the "Notice of Findings by the Lake County Board of Review" final decision disclosing that the subject has a total assessment of \$450,815. The subject has an improvement assessment of \$275,644 or \$45.22 per square foot of living area,

In support of its contention of the correct assessment, the board of review submitted its "Board of Review Notes on Appeal" with information on five equity comparables with varying degrees of similarity when compared to the subject in age, dwelling size, and other features. The comparables have improvement assessments that range from \$234,842 to \$381,831 or from \$43.64 to \$55.48 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed. The Notes on Appeal also disclosed 2019 tax year was the first year of the general assessment cycle for the subject property and a township equalization factor of 1.0017 was applied for the 2020 tax year for West Deerfield Township.

In rebuttal, counsel for the appellant stated that after filing of this appeal, a final decision was issued by the PTAB for the subject property on a previously pending 2019 tax year appeal under Docket No. 19-08436.001-R-1. The attorney provided a copy of the PTAB's 2019 final decision which disclosed the subject's assessment was lowered to \$424,769 for the 2019 tax year based upon an agreement of the parties. The attorney also asserted the subject was an owner-occupied property and submitted a printout from the county's website of the 2002-2021 exemption history for the subject property. Based on this evidence, the attorney requested the subject's 2020 tax year assessment be reduced to reflect the assessment from the PTAB's 2019 final decision, plus the 2020 township equalization factor of 1.0017, pursuant to 35 ILCS 200/16-185.

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).

In rebuttal, counsel for the appellant requested that the assessment of the subject property as established by the Property Tax Appeal Board under Docket No. 19-08436.001-R-1 for the 2019 tax year should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through

9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board the prior tax year under Docket Number 19-08436.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$424,769 based on an agreement by the parties. The Board further finds the record disclosed the subject property is an owner-occupied residence, that the 2019 and 2020 tax years are within the same general assessment period, and an equalization factor of 1.0017 was issued in West Deerfield Township for the 2020 tax year. The record contains no evidence showing the Board's 2019 decision was reversed or modified upon review or that the subject property sold in an arm's-length transaction establishing a different fair cash value. For these reasons, the Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the equalization factor of 1.0017.

As a final point, the Board finds the subject dwelling is being equitably assessed, particularly in light of its newly reduced improvement assessment of \$250,320, or \$41.07 per square foot of living area, as a result of applying Section 16-185 of the Property Tax Code.

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

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