



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

APPELLANT: Erick S. Olsen  
DOCKET NO.: 20-02424.001-R-1  
PARCEL NO.: 08-28-120-005

The parties of record before the Property Tax Appeal Board are Erick S. Olsen, 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:** \$9,219  
**IMPR.:** \$29,616  
**TOTAL:** \$38,835

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 1-story dwelling of aluminum siding exterior construction with 1,234 square feet of living area. The dwelling was constructed in 1953, and is approximately 67 years old with a reported effective year built of 2010.<sup>1</sup> Features of the home include an unfinished basement, 2 bathrooms, central air conditioning, one fireplace, and a 440 square foot garage.<sup>2</sup> The property has an approximately 11,360 square foot site and is located in Waukegan, Waukegan Township, Lake County.

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<sup>1</sup> Both parties' grid analyses reported the dwelling was built in 1953. However, the appellant also reported within the Residential Appeal petition under Section III that the dwelling was constructed in 2010, which corresponds with the effective year built of 2010 reported in the subject's property record card submitted by the board of review.

<sup>2</sup> The board of review submitted 2014 and 2021 MLS Listings and also reported in the grid analysis that "The subject property sold in 2014 for \$155,000 and in 2021 for \$190,000." and "The MLS listings attached the subject property has a fully finished basement, a lap pool & sauna, and has been significantly updated." However, these additional features were not included in the subject's property record card submitted by the board of review.

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 twelve equity comparables with the same assessment neighborhood code as the subject and located within 0.47 of a mile from the subject property. The comparables are improved with 1-story dwellings of aluminum siding or brick exterior construction that range in size from 1,124 to 1,353 square feet of living area. The homes were built from 1947 to 1961. The appellant reported that each comparable has an unfinished basement, 1 or 2 bathrooms, and a garage ranging in size from 240 to 736 square feet of building area. Six comparables each have central air conditioning, and six comparables each have one fireplace. The comparables have improvement assessments that range from \$19,532 to \$24,744 or from \$16.87 to \$19.93 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$21,636 or \$17.53 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 \$43,003. The subject has an improvement assessment of \$33,784 or \$27.38 per square foot of living area.<sup>3</sup>

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject and located within 0.44 of a mile from the subject property. Board of review comparable #1 is the same as the appellant's comparable #12. The comparables are improved with 1-story dwellings of brick, vinyl siding, wood siding, or aluminum siding exterior construction that range in size from 1,134 to 1,272 square feet of living area. The homes were built from 1940 to 2000 with comparable #4 having an effective year built of 1970. Each comparable has an unfinished basement and either, 1 1/2, or 2 bathrooms. One comparable has central air conditioning. Two comparables each have one fireplace. Three comparables have a garage ranging in size from 576 to 768 square feet of building area. The comparables have improvement assessments that range from \$22,602 to \$30,403 or from \$18.85 to \$23.90 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal to the board of review's evidence, the appellant's attorney argued that only the subject's above grade living area should be considered and the features including the basements, garages, and other "non-livable area" should be given no weight in determining uniformity. In addition, the appellant further contends the board of review did not dispute the appellant's evidence and the equity comparables submitted by both parties support a reduction in the subject's assessment based on building "price/SF."

### **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

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<sup>3</sup> The grid analysis included annotations that were further supported in the two MLS listings submitted by the board of review "The subject property sold in 2014 for \$155,000 and in 2021 for \$190,000. The MLS listings attached the subject property has a fully finished basement, a lap pool & sauna, and has been significantly updated." However, these additional features were not included in the subject's property record card submitted by the board of review.

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.

As an initial matter, the Board finds the appellant's counsel's argument 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 16 equity comparables for the Board's consideration, including the parties' one common comparable. The Board gives less weight to the appellant comparables #1, #2, #4 and #9 through #11 along with the board of review comparables #2 through #5 which lack central air conditioning and/or a garage, which are features of the subject property.

The Board finds the best evidence of assessment equity to be the appellant comparables #3, #5 through #8 and the parties' one common comparable. These comparables are more similar to the subject in location, age, dwelling size, central air conditioning, and other features. However, unlike the other comparables, the parties' common comparable and subject property have 2 bathrooms. Each of the comparables has an older effective age than the subject property suggesting an upward adjustment to each comparable would be appropriate. These six comparables have improvement assessments that range from \$19,942 to \$22,602 or from \$17.31 to \$19.93 per square foot of living area. The subject's improvement assessment of \$33,784 or \$27.38 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant 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

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:

January 17, 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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