



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

APPELLANT: Larry Thomas
DOCKET NO.: 20-02976.001-R-1
PARCEL NO.: 07-32-401-012

The parties of record before the Property Tax Appeal Board are Larry Thomas, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$25,588
IMPR.: \$145,500
TOTAL: \$171,088

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 1.5-story dwelling of wood siding construction with 2,910 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full walkout basement, that has finished area, central air conditioning, two fireplaces and an attached 575 square foot garage. The property has a 12,220 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties that are located from .07 to .42 of a mile from the subject. The comparables are improved with 1.5-story dwellings containing from 2,636 to 2,992 square feet of living area. The dwellings were built from 1994 to 2002. The comparables have full basements, two of which have finished area, central air conditioning, a fireplace and an attached garage ranging in

size from 529 to 600 square feet of building area. The comparables have improvement assessments ranging from \$115,712 to \$134,812 or from \$38.67 to \$46.91 per square foot of living area. Based on this evidence the appellant 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 \$194,159. The subject property has an improvement assessment of \$168,571 or \$57.93 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties that are located from .07 to .38 of a mile from the subject. The comparables are improved with 1-story dwellings containing from 2,218 to 2,684 square feet of living area. The dwellings were built from 1998 to 2012. The comparables have full basements, each of which have finished area, and one of which has a walkout. The comparables have central air conditioning, one or two fireplaces and an attached garage ranging in size from 506 to 828 square feet of building area. The comparables have improvement assessments ranging from \$157,052 to \$172,632 or from \$59.78 to \$70.81 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable properties for the Board's consideration. The Board gives less weight to the board of review's comparables due to their dissimilar 1-story style dwelling, when compared to the subject. In addition, two of the comparables have significantly newer and smaller dwellings, when compared to the subject. The Board finds the appellant's comparables are similar to the subject in location, style and some features. However, each of the appellant's comparables lack a basement walkout, two lack finished basement area and one is considerably older than the subject. Nevertheless, the best comparables have improvement assessments ranging from \$115,712 to \$134,812 or from \$38.67 to \$46.91 per square foot of living area. The subject's improvement assessment of \$168,571 or \$57.93 per square foot of living area falls above the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is warranted.

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:

December 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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