



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

APPELLANT: Gery Witt
DOCKET NO.: 20-03247.001-R-1
PARCEL NO.: 16-26-207-019

The parties of record before the Property Tax Appeal Board are Gery Witt, 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 **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: \$74,360
IMPR.: \$92,802
TOTAL: \$167,162

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 parties appeared before the Property Tax Appeal Board on May 22, 2023 for a hearing at the Lake County Board of Review Offices in Waukegan pursuant to prior written notice dated February 3, 2023. Appearing on behalf of the appellant was Frank Witt, husband of the appellant, and appearing on behalf of Lake County Board of Review was Jack Perry, Mass Appraisal Specialist with the Lake County Chief Assessor's Office.¹

The subject property consists of a two-story dwelling of wood siding exterior construction with 2,213 square feet of living area that was constructed in 1977. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 480 square foot garage. The property has an approximately 11,441 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ At hearing, the parties agreed to consolidate this 2020 appeal and the appellant's 2019 appeal, Docket Number 19-06016.001R-1, as the appellant indicated the evidence for the land inequity argument was the same for both years.

The appellant contends assessment inequity with respect to the land assessment as the basis of the appeal. In support of the land inequity argument, the appellant submitted comments describing the subject site, a spreadsheet with historical assessments of land for the subject and three contiguous lots, property record cards for the subject and each of the comparables, three plat maps depicting the subject and each of the land comparables along with information on ten equity comparables all located in the subject's immediate neighborhood.

Mr. Witt explained that the subject site is a "flag lot" or a lot-in-depth which is located on St. Johns Avenue, a busy street. Mr. Witt contended the relative value of flag lots versus non-flag lots as reflected by the land assessments as the fundamental inequity argument. Mr. Witt stated that prior to 2011, the subject lot and all other similarly configured lots with a busy street location in Moraine Township, received two 15% downward adjustments, one for depth and one for location on a busy street. Beginning in 2011, the busy street adjustment of 15% was removed leaving in place the 15% depth adjustment. This resulted in the equalization of per square foot assessments for both flag lots and non-flag lots. Mr. Witt expressed frustration that township and board of review officials could not adequately explain or support with documentation this change in valuation adjustments. Mr. Witt contended that the subject lot is inferior in value when compared to other non-flag lots arguing the subject lot requires additional maintenance due to its long driveway and has a view of the back or side yards of multiple neighboring properties which Mr. Witt also argued detracts from the site's value. Mr. Witt acknowledged that there were no sales of vacant flag lots or teardowns located on flag lots which would provide additional support for his claim that flag lots are inferior in value to non-flag lots.

In further support of this argument, the appellant presented a spreadsheet depicting the land assessments for the subject and three contiguous non-flag lots for the years 2004 through 2020. The data for 2004 through 2010 reported the subject's flag lot had a 15% lower assessment per square foot when compared to non-flag lots. Beginning in 2011 the per square foot land assessment for the subject became equivalent to the three contiguous non-flag lots, all of which are located on the St. Johns Avenue like the subject.

The appellant submitted ten land comparables that have sites ranging in size from 7,440 to 18,030 square feet of land area. Three of these comparables are reported to be a lot-in-depth, or flag lots, like the subject site. The comparables have land assessments that range from \$52,119 to \$126,435 or from \$5.96 to \$8.09 per square foot of land area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$160,982 with a land assessment reduction to \$68,180 or \$5.96 per square foot of land area.

The appellant also indicated on the Residential Appeal petition that the subject property is an owner-occupied dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$173,014. The subject property has a land assessment of \$80,212 or \$7.01 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on eleven equity comparables located in the same assessment neighborhood code as the subject

property. Board of review comparables #5 and #6 are the same properties as the appellant's comparables #3 and #8, respectively. The comparables have sites that range in size from 9,120 to 14,740 square feet of land area and have land assessments ranging from \$63,946 to \$110,637 or from \$7.01 to \$8.25 per square foot of land area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued that none of the board of review comparables are flag lots like the subject and submitted plat maps of the board of review's comparables to document this claim.

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of an appeal before the Board the prior year under Docket Number 19-06016.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$166,380 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2020 is owner-occupied according to the appellant's appeal petition, and further supported by the subject's property record card presented by the board of review indicating the subject received the general homestead exemption for the 2020 tax year.

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).

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

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.

The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-06016.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$166,380. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2019 and 2020 tax years are within the same general

assessment period and an equalization factor of 1.0047 was applied in Moraine Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$167,162, which is less than the 2020 total assessment of the subject property of \$173,014. ($\$166,380 \times 1.0047 = \$167,162$, rounded)

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains 19 equity comparables submitted by the parties to support their respective positions before the Board, as two comparables were common to both parties. The comparables have land assessment ranging from \$52,119 to \$126,435 or from \$5.96 to \$8.25 per square foot of land area. The subject's land assessment after reduction to \$74,360 or \$6.50 per square foot of land area, falls within the range established by the land equity comparables in the record. The Board finds on this record that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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: June 27, 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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COUNTY

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