



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

APPELLANT: Scott King
DOCKET NO.: 20-04422.001-R-1
PARCEL NO.: 16-16-201-025

The parties of record before the Property Tax Appeal Board are Scott King, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman, 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: \$56,416
IMPR.: \$97,180
TOTAL: \$153,596

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 part 1-story part 2-story dwelling¹ of brick and wood siding construction with 2,260 square feet of living area. The dwelling was constructed in 1978. Features of the home include a basement, central air conditioning, a fireplace and a 504 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The

¹ Although both parties reported the subject is a 1-story home, the subject's property record card presented by the board of review depicts second floor living area.

comparables are improved with part 1-story part 2-story homes² of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,260 to 2,546 square feet of living area. The dwellings were built in 1977 or 1978. Three homes are reported to each have a basement, with one having finished area, and two homes are reported to each have a concrete slab foundation. Each home has central air conditioning, a fireplace, and a garage ranging in size from 504 to 528 square feet of building area. The comparables have improvement assessments ranging from \$53,760 to \$107,135 or from \$23.79 to \$43.29 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 \$172,546. The subject property has an improvement assessment of \$116,130 or \$51.38 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of wood siding or brick and wood siding exterior construction with 1,937 or 2,096 square feet of living area. The dwellings were built in 1978. One home is reported to have a basement with finished area and one home is reported to have a concrete slab foundation. Each home has central air conditioning, a fireplace, and a 441 or 460 square foot garage. The comparables have improvement assessments of \$100,975 and \$114,543 or \$48.18 and \$59.13 per square foot of living area, respectively. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4 and the board of review's comparables, due to substantial differences from the subject in dwelling size, design, foundation type, and/or basement finish.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #5, which are more similar to the subject in dwelling size, design, age, location, and features.

² The appellant reported the comparables are 1-story homes but also reported these comparables each have greater total above grade living area than ground floor living area, suggesting the comparables are part 1-story part 2-story homes.

These comparables have improvement assessments of \$88,183 and \$98,710 or of \$36.91 and \$43.29 per square foot of living area, respectively. The subject's improvement assessment of \$116,130 or \$51.38 per square foot of living area falls above the two best comparables in this record. Based on this record and after considering appropriate adjustments to the best 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



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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