



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

APPELLANT: Kevin & Mary Crisp  
DOCKET NO.: 20-05293.001-R-1  
PARCEL NO.: 09-36-405-004

The parties of record before the Property Tax Appeal Board are Kevin & Mary Crisp, the appellants, 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:** \$6,666  
**IMPR.:** \$0  
**TOTAL:** \$6,666

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 an 18,700 square foot vacant site which is located in Wauconda, Wauconda Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal concerning the subject's land assessment. In support of this argument, the appellants submitted information on three equity comparables located from 129 feet to 6,400 feet from the subject property. Two of the comparables are located in the same neighborhood code assigned by the assessor as the subject and two of the comparable are reported to be vacant land parcels. The comparable parcels range in size from 47,100 to 55,190 square feet of land area and have land assessments ranging from \$14,107 to \$51,729 or from \$.27 to \$1.10 per square foot of land area.

As part of the appeal, the appellants submitted a copy of the final decision of the board of review disclosing the property has a total land assessment of \$14,965 or \$.80 per square foot of land area.

Based on the foregoing evidence, the appellants requested the subject's land assessment be reduced to \$6,666 or \$.36 per square foot of land area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on December 30, 2021.

### **Conclusion of Law**

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's land assessment is warranted.

The Board finds the only evidence of assessment equity to be the appellants' comparables. The Board has given reduced weight to appellants' comparable #3 which is located most distant from the subject property and is situated in a different neighborhood code than the subject. The Board finds the best land equity comparables in this record are located in relatively close proximity to the subject and within the subject's same assigned neighborhood code. These comparables have land assessments of \$14,107 and \$51,729 or of \$.27 and \$1.10 per square foot of land area. The subject's land assessment of \$14,965 or \$.80 per square foot of land area falls between the best comparables in this record. Additionally, the board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has thoroughly examined the evidence submitted by the appellants and finds, after giving due consideration to differences in lot size between the best comparables in the record and the subject, that a reduction in the assessed valuation of the subject vacant parcel commensurate with the appellants' request 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:

November 22, 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

State of Illinois  
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COUNTY

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Lake County Courthouse  
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