



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

PELLANT: Ian Blackburn
DOCKET NO.: 20-08926.001-R-1
PARCEL NO.: 06-27-308-061

The parties of record before the Property Tax Appeal Board are Ian Blackburn, 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 No Change 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: \$11,277
IMPR.: \$55,642
TOTAL: \$66,919

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 office condominium unit with 1,409 square feet of building area that is located within a seven-unit commercial building.¹ The subject's unit was built in 2008. The property has an approximately 5,486 square foot site located in Hainesville, Avon Township, Lake County.

The appellant contends assessment inequity as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on three comparable office units with parcel identification numbers (PINs) ending in #-055, #-063, and #-064 that are located within the subject's same commercial building. Each comparable is described as a one-story unit of frame exterior construction with 1,409 square feet of building area. Based on the evidence, the appellant

¹ Some of the property characteristics for the subject property were found in the property record submitted by the board of review.

requested the improvement assessment of the subject's unit be reduced to \$44,365 or \$31.49 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,919. The subject property has an improvement assessment of \$55,642 or \$39.49 per square foot of building area.

In support of its contention of the correct assessment, the board of review provided a letter to the Property Tax Appeal Board containing an equity analysis of all the units within the subject's same commercial building, along with property record cards and sketches of each unit. In the letter, the board of review contends the subject is a single unit tenant office that is part of a commercial property and, therefore, is not subject to a continued rollover provision through the quadrennial assessment period.

The equity analysis provided by the board of review included the subject property, the appellant's previous three comparables, and three additional comparables of office units with PINs ending in #-056, #-058, and #-060 that are within the subject's same commercial building. The board of review's additional three comparables are one-story units of frame exterior construction ranging in size from 1,409 to 2,734 square feet of building. These three comparables have improvement assessments ranging from \$55,641 to \$119,272 or from \$31.49 to \$43.63 per square foot of building area. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In a written rebuttal, the appellant's attorney argued that there is a lack of uniformity and unequal treatment by the county based upon the ownership of the five units with the same layout and the same 1,409 square footage that are located within the same commercial building. The appellant owns three units with the same highest assessments whereas another individual owns two units with the same lowest assessments. The attorney asserted that two of the board of review comparables with PINs ending in #-056 and #-058 had different layouts and square footage that were not comparable to the subject's unit. Based on the evidence, the appellant argued the subject is overassessed and requested the Board find in favor of the appellant's reduced assessment for the subject property.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on six equity comparables located with the subject's seven-unit commercial building, which includes three common comparables presented by both parties. The

Board also gives less weight to the board of review comparables ending in PINs #-056 and #-058 which differ in layout and unit size when compared to subject's unit containing 1,409 square feet.

The Board finds the best evidence of assessment equity to be the parties' common comparables with PINs ending in #-055, #-063, and #-064 as well as the board of review comparable PIN ending in #-060. These comparables are almost identical in layout and building size to the subject's office unit. These four comparables have improvement assessments of \$44,365, \$55,641 or \$55,642 or \$31.49 and \$39.49 per square foot of building area. The subject's improvement assessment of \$55,642 or \$39.49 per square foot of building area falls at the upper end of the range established by the four best comparables in the record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not warranted on this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

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:

May 16, 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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