



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

APPELLANT: Dean Thomas
DOCKET NO.: 21-00116.001-R-1
PARCEL NO.: 06-27-413-023

The parties of record before the Property Tax Appeal Board are Dean Thomas, the appellant(s); 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: \$32,922
IMPR.: \$0
TOTAL: \$32,922

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 2021 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 vacant land with approximately 13,940 square feet of land area.¹ The property is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity with regard to the land assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The comparables are located from 0.05 of a mile to 1.3 miles from the subject and one comparable is within the same assessment neighborhood code as the subject. The parcels range in size from 33,200 to 179,960 square feet of land area. The comparables have land assessments ranging from \$42,077 to \$70,646 or from \$0.39 to \$1.27 per square foot of land

¹ The parties disagree regarding the subject's site size. The Board finds the best evidence of site size is found in the subject's property record card presented by the board of review which was not refuted by the appellant in written rebuttal.

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 \$32,922 or \$2.36 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables, together with a map depicting the locations of these comparables in relation to the subject. The comparables are located within 0.10 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 3,200 to 16,990 square feet of land area. The comparables have land assessments ranging from \$9,216 to \$34,742 or from \$2.04 to \$2.88 per square foot of land area. The board of review noted the appellant's comparables are much larger lots than the subject. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's evidence is insufficient.

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 record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #2 and #3, due to significant differences from the subject in site size. Moreover, the appellant's comparables #1 and #2 are located more than one mile from the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #4, and #5, which are similar to the subject in location and site size. These comparables have improvement assessments that range from \$30,915 to \$34,742 or from \$2.04 to \$2.53 per square foot of living area. The subject's improvement assessment of \$32,922 or \$2.36 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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 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: January 17, 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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APPELLANT

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COUNTY

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