



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

APPELLANT: Michael & Elisabeth McHugh
DOCKET NO.: 21-00211.001-R-1
PARCEL NO.: 16-29-104-010-0000

The parties of record before the Property Tax Appeal Board are Michael & Elisabeth McHugh, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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 **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: \$59,524
IMPR.: \$96,556
TOTAL: \$156,080

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 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 a one-story dwelling of wood siding exterior construction with 2,488 square feet of living area. The dwelling was constructed in 1949. Features of the home include a crawl-space foundation, central air conditioning, a fireplace, and a garage containing 441 square feet of building area. The property has a 15,000 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located within the subject's assessment neighborhood. The comparables consist of one-story dwellings of brick or wood siding exterior construction ranging in size from 2,341 to 2,485 square feet of living area. The homes were built from 1933 to 1959, with comparable #3 having an effective age of 1962. Each dwelling has either one or two fireplaces and a partial basement. Two comparables have

has central air conditioning and two comparables each have a garage with 440 or 450 square feet of building area. The comparables have improvement assessments ranging from \$83,261 to \$87,275 or from \$35.05 to \$35.57 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$87,677 or \$35.24 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$156,080. The subject property has an improvement assessment of \$96,556 or \$38.81 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the subject's assessment neighborhood. The comparables consist of one-story dwellings of wood siding or brick and wood siding exterior construction that were built from 1951 to 1958. The homes range in size from 2,359 to 2,635 square feet of living area. Each dwelling has central air conditioning, one or two fireplaces, a concrete slab foundation, and a garage ranging in size from 200 to 546 square feet of building area. The comparables have improvement assessments ranging from \$94,583 to \$114,722 or from \$39.71 to \$43.54 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be confirmed.

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

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellants' comparables due to their partial basements, a feature the subject lacks. Additionally, appellant comparables #2 and #3 differ from the subject in age, and comparable #2 lacks a garage.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are similar to the subject in age, dwelling size, and some features. These comparables had improvement assessments that ranged from \$94,583 to \$114,722 or from \$39.71 to \$43.54 per square foot of living area. The subject's improvement assessment of \$96,556 or \$38.81 per square foot of living area falls within the range established by the best comparables in this record overall and below the range on a per-square-foot basis. Based on this record the Board finds the appellants 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:

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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