



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

APPELLANT: William Malcolm  
DOCKET NO.: 21-00288.001-R-1  
PARCEL NO.: 02-35-303-059

The parties of record before the Property Tax Appeal Board are William Malcolm, the appellant; 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:** \$9,138  
**IMPR.:** \$35,364  
**TOTAL:** \$44,502

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 a 1-story dwelling of wood siding exterior construction with 984 square feet of living area. The dwelling was constructed in 1954. Features of the home include a crawl space foundation, central air conditioning, and a 240 square foot garage. The property has an approximately 9,880 square foot site and is located in Lindenhurst, Lake Villa 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 three equity comparables. The comparables are located from 0.37 of a mile to 1.29 miles from the subject and two comparables are within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of brick or frame exterior construction ranging in size from 900 to 1,010 square feet of living area. The dwellings were built from 1941 to 1957. Each home has a crawl space foundation and a garage ranging in size from 240 to 440 square

feet of building area. One home has central air conditioning. The comparables have improvement assessments ranging from \$28,201 to \$30,903 or from \$30.60 to \$31.33 per square foot of living area.

The appellant submitted a letter contending that comparables #1 and #2 are similar to the subject and comparable #3 has a larger garage than the subject.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,502. The subject property has an improvement assessment of \$35,364 or \$35.94 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on ten equity comparables located from 0.11 of a mile to 1 mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 936 to 1,062 square feet of living area. The dwellings were built from 1955 to 1970. Each home has a crawl space foundation, central air conditioning, and one or two garages ranging in size from 240 to 672 square feet of building area. Five homes each have one or two fireplaces. The comparables have improvement assessments ranging from \$36,841 to \$44,118 or from \$39.36 to \$43.02 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The taxpayer 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 thirteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 and the board of review's comparables #1 through #4, #6, #7, and #10, due to substantial differences from the subject in location, dwelling age, and/or number of garages.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparables #5, #8, and #9, which are similar to the subject in dwelling size, age, location, and features, however, these comparables have larger garages than the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$28,201 to \$38,155 or from \$31.33 to \$40.76 per square foot of living area. The subject's

improvement assessment of \$35,364 or \$35.94 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

For the foregoing reasons, and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Board finds that no reduction in the subject's assessment is warranted.

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.

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Chairman



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Member



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Member



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Member



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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



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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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COUNTY

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