



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

APPELLANT: Warren Anderson
DOCKET NO.: 21-01342.001-R-1
PARCEL NO.: 09-25-213-023

The parties of record before the Property Tax Appeal Board are Warren Anderson, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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 **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: \$7,010
IMPR.: \$58,786
TOTAL: \$65,796

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 2-story condominium unit of wood siding exterior construction with 1,667 square feet of living area.¹ The dwelling was built in 1991. Features of the dwelling include a concrete slab foundation, central air conditioning, one fireplace, and a 380 square foot garage. The property is located in Wauconda, Wauconda Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same neighborhood code as the subject property. The comparables are improved with 2-story condominium units of wood siding exterior with 1,667 square feet of

¹ The parties disagree as to the subject's characteristics. The Board finds the best evidence of the subject's description is the appellant's description which was supported by the property record card and schematic drawing with measurements presented by the board of review.

building area. The dwellings were built in 1988 or 1989. Each comparable has a concrete slab foundation, one fireplace, and an attached garage with 380 square feet of building area. Each comparable has an improvement assessment of \$58,786 or \$35.26 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$58,786 or \$35.26 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 \$71,859. The subject property has an improvement assessment of \$64,849 or \$38.90 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables with the same neighborhood code as the subject property. The comparables are improved with 2-story condominium units of wood siding exterior construction with 1,472 square feet of building area. The buildings were built in 1989 or 1991. Each comparable has a walkout basement with finished area, central air conditioning, one fireplace, and an attached garage with 380 square feet of building area. Each comparable has an improvement assessment of \$70,079 or \$47.61 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparables for the Board's consideration. The Board gives less weight to the board of review comparables which differ from the subject in dwelling size and foundation type.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are identical to the subject in dwelling size and features with varying degrees of similarity in location and age. Each comparable has an improvement assessment of \$58,786 or \$35.26 per square foot of building area. The subject property's improvement assessment of \$64,849 or \$38.90 per square foot of building area falls above the improvement assessments of the most similar comparables in this record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's 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: June 27, 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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