



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

APPELLANT: Amy Van Duyn
DOCKET NO.: 21-01472.001-R-1
PARCEL NO.: 05-26-305-001

The parties of record before the Property Tax Appeal Board are Amy Van Duyn, 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 **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: \$20,917
IMPR.: \$126,028
TOTAL: \$146,945

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 one-story dwelling of brick exterior construction with 3,233 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 1,280 square foot attached garage and a 2,160 square foot metal pole building.¹ The property has an approximately 2.07 acre site and is located in Ingleside, Grant 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 five equity comparables that have the same assessment neighborhood code as the subject and are located from .04 of a mile to 3.08 miles from the subject. The appellant reported the comparables are

¹ The size of the subject's metal pole building is found in the property record card provided by the board of review, which was not refuted by the appellant.

improved with one-story dwellings of brick, wood siding or brick and wood siding exterior construction ranging in size from 2,653 to 3,825 square feet of living area. The dwellings were built from 1974 to 2010. The comparables each have a basement, one of which is a walk-out with finished area. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 744 to 1,248 square feet of building area. Two comparables each have a detached garage with either 880 or 3,035 square feet of building area. Comparable #1 has a metal utility shed and comparable #2 has a metal pole building. The comparables have improvement assessments ranging from \$85,348 to \$123,801 or from \$32.13 to \$38.07 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$119,621 or \$37.00 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 \$146,945. The subject property has an improvement assessment of \$126,028 or \$38.98 per square foot of living area.

In response to the appeal, the board of review argued that the appellant's comparables prove that the subject is uniformly assessed. The board of review asserted the subject dwelling is between 5 and 28 years newer than the appellant's comparables #1, #2, #3 and #5. The board of review also asserted the subject has a 2,160 square foot pole building, not a feature of the appellant's comparables #1, #3, #4 and #5.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located from .64 of a mile to 1.38 miles from the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,033 to 2,414 square feet of living area. The dwellings were built from 1966 to 1976. The comparables each have a basement, one of which is a walk-out and two of which have finished area. Two comparables have central air conditioning. Each comparable has one or two fireplaces and an attached garage containing 625 or 800 square feet of building area. Comparable #1 has an inground swimming pool and two comparables each have a metal pole building. The comparables have improvement assessments ranging from \$79,009 to \$89,739 or from \$32.73 to \$43.80 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 eight suggested equity comparables for the Board's consideration. The Board finds none of these comparables are particularly similar to the subject due to significant

differences in location, dwelling size, age and/or features. Nevertheless, the Board has given less weight to the appellant's comparables #1, #2, #5, as well as the three comparables submitted by the board of review due to their smaller dwelling sizes and/or older ages when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4, which are overall more similar to the subject in dwelling size and age. However, both comparables lack finished basement area and a 2,160 square foot pole building, both features of the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. The comparables have improvement assessments of \$101,922 and \$123,801 or \$37.44 and \$32.37 per square foot of living area, respectively. The subject's improvement assessment of \$126,028 or \$38.98 per square foot of living area is greater than the two best comparables in the record both in terms of overall improvement assessment and on a per square foot basis, which appears to be justified considering the subject's superior features. After considering 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Amy Van Duyn, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085