



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

APPELLANT: Keith Anthony
DOCKET NO.: 21-01477.001-R-1
PARCEL NO.: 05-15-400-036

The parties of record before the Property Tax Appeal Board are Keith Anthony, 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: \$21,219
IMPR.: \$48,450
TOTAL: \$69,669

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 wood siding exterior construction with 1,020 square feet of living area. The dwelling was constructed in 1967 and has a reported effective age of 1975. Features of the home include a walk-out basement with finished area, central air conditioning, a fireplace and a 768 square foot garage. The property has a 65,340 square foot 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 within .36 of a mile from the subject. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,006 to 1,500 square feet of living area. The dwellings were built from 1953 to 1997 with comparable #1 having a reported effective age of

1975. Four comparables each have a basement, one of which is a walk-out with finished area. Three comparables have central air conditioning. Four comparables each have a fireplace and a garage ranging in size from 440 to 528 square feet of building area. The comparables have improvement assessments ranging from \$37,648 to \$69,499 or from \$37.42 to \$53.92 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$46,920 or \$46.00 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 \$76,223. The subject property has an improvement assessment of \$55,004 or \$53.93 per square foot of living area.

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 within .30 of a mile from the subject property. The board of review's comparables #1 and #2 are the same properties as the appellant's comparables #4 and #3, respectively, which were previously described. Board of review comparable #3 is improved with a one-story dwelling of wood siding exterior construction with 1,164 square feet of living area. The dwelling was built in 1974 and has a lower level, central air conditioning, a fireplace and a 576 square foot garage. The comparable has improvement assessment of \$53,453 or \$45.92 per square foot of living area.

The board of review submitted a grid analysis of the appellant's comparables with handwritten notations of purported adjustments for differences from the subject, excluding age, resulting in adjusted improvement assessments ranging from \$46,035 to \$72,304 or from \$45.76 to \$55.94 per square foot of living area.¹

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

The record contains six suggested equity comparables for the Board's consideration, as two comparables were common to the parties. The Board finds none of the comparables are truly similar to the subject due to differences in dwelling size, age, foundation type and/or features. The Board has given less weight to the appellant's comparables #2 and #4/board of review

¹ The Board has given little weight to the board of review's adjusted grid analysis of the appellant's comparables because the adjustments were made without supporting documentation to validate same.

comparable #1 due to their significantly larger dwelling size or considerably newer dwelling age when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which includes one common comparable. The Board finds these four comparables are overall more similar to the subject in location, dwelling size and age/effective age but have varying degrees of similarity to the subject in foundation type and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$37,648 to \$53,453 or from \$37.42 to \$45.92 per square foot of living area. The subject's improvement assessment of \$55,004 or \$53.93 per square foot of living area falls above the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a 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.



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:

July 18, 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

Keith Anthony, 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