



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

APPELLANT: Heather Aldridge
DOCKET NO.: 21-01502.001-R-1
PARCEL NO.: 12-18-307-010

The parties of record before the Property Tax Appeal Board are Heather Aldridge, 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: \$28,261
IMPR.: \$74,792
TOTAL: \$103,053

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 1,438 square feet of living area. The dwelling was constructed in 1960. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 575 square foot garage. The property has a 16,230 square foot site and is located in Lake Bluff, Shields 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 three equity comparables with the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick or brick and wood siding exterior construction ranging in size from 1,440 to 1,650 square feet of living area. The dwellings were built from 1960 to 1966 with comparable #3 having an effective year built of 1967. The comparables have

basements, two of which have finished basement area. Two comparables have central air conditioning; two comparables each have two fireplaces; and each comparable has a garage ranging in size from 420 to 528 square feet of building area. The comparables have improvement assessments that range from \$56,158 to \$82,933 or from \$39.00 to \$50.29 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,053. The subject property has an improvement assessment of \$74,792 or \$52.01 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five comparables with the same assessment neighborhood code as the subject. Comparable #2 is identical to appellant's comparable #1. The comparables are improved with one-story dwellings of wood siding, brick, or brick and wood siding exterior construction ranging in size from 1,392 to 1,649 square feet of living area. The dwellings were built from 1961 to 1967. The comparables are reported to have basements, one of which has finished area. Two comparables have central air conditioning; two comparables each have one or two fireplaces; and each comparable has a garage ranging in size from 462 to 748 square feet of building area. Comparable #1 has an additional 704 square foot garage. The comparables have improvement assessments that range from \$68,442 to \$93,310 or from \$47.95 to \$58.32 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 a total of seven suggested equity comparables for the Board's consideration, one of which is common to both parties. These comparables have varying degrees of similarity to the subject in location, dwelling size, design, age, and features. However, the Board finds appellant's comparable #2 and board of review comparable #1 appear to be outliers when comparing their improvement assessment to the other comparables in the record.

The Board finds the best evidence of assessment equity to be the remaining comparables in the record. However, three comparables lack central air conditioning and four comparables lack finished basement area when compared to the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. These comparables have improvement assessments ranging from \$68,442 to \$82,933 or from \$46.60 to \$51.23 per square foot of living area. The subject's improvement assessment of \$74,792 or \$52.01 per square foot of living area falls within the range on an overall basis established by the best comparables in the record but above the range on a per square foot basis. However, after considering adjustments to the best comparables for

differences including features such as central air conditioning and finished basement area when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this evidence, 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:

August 22, 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

Heather Aldridge, 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