



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

APPELLANT: Thomas Dalton
DOCKET NO.: 21-01556.001-R-1
PARCEL NO.: 15-20-101-001

The parties of record before the Property Tax Appeal Board are Thomas Dalton, 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: \$50,337
IMPR.: \$127,500
TOTAL: \$177,837

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 dwelling of wood siding exterior construction with 2,833 square feet of living area. The dwelling was built in 1984. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage with 1,012 square feet of building area. The property has a 51,400 square foot site and is located in Long Grove, Vernon 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 located within .59 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story dwellings of brick and frame or frame exterior construction ranging in size from 2,806 to 3,249 square feet of living area. The dwellings were built in 1984 or 1985. Each dwelling has a basement with four having finished

area, central air conditioning, and a garage ranging from 624 to 1,162 square feet of building area. Four comparables each have one or two fireplaces. The comparables have improvement assessments that range from \$126,035 to \$142,974 or from \$43.88 to \$45.58 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$124,652 or \$44.00 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 \$188,670. The subject property has an improvement assessment of \$138,333 or \$48.83 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .46 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 1.5-story or 2-story dwellings of brick or wood siding exterior construction ranging in size from 2,296 or 4,276 square feet of living area. The homes were built from 1985 to 1998. Each dwelling has a basement with two having finished area, central air conditioning, one or three fireplaces, and a garage ranging from 480 to 1,296 square feet of building area. Comparable #4 also has an inground swimming pool. The comparables have improvement assessments that range from \$115,052 to \$228,137 or from \$50.11 to \$53.35 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1 and #2 as well as the board of review's comparables due to differences in their dwelling size, age, and/or lack of a basement finish when compared to the subject. Additionally, board of review comparable #4 has an inground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 through #5 which are similar to the subject in location, dwelling size, age, and finished basement. These comparables have improvement assessments that range from \$126,035 to \$129,643 or from \$44.63 to \$45.33 per square foot of living area. The subject's improvement assessment of \$138,333 or \$48.83 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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 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:

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

Thomas Dalton, 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