



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

APPELLANT: Timothy Hook  
DOCKET NO.: 21-02957.001-R-1  
PARCEL NO.: 02-14-300-016

The parties of record before the Property Tax Appeal Board are Timothy Hook, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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:** \$21,358  
**IMPR.:** \$136,106  
**TOTAL:** \$157,464

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 1-story dwelling of brick exterior construction with 2,563 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, three full and one half bathrooms, central air conditioning, a metal pole building, and a garage containing 600 square feet of building area. The property has a 167,270 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information on three comparables located within .14 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 1-story or 2-story

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<sup>1</sup> The appellant marked "Comparable Sales" as the basis of the appeal, however, as the board of review points out, the appellant did not submit any sales evidence. As neither party has submitted any comparable sales evidence, the Board will examine the parties' comparables under a uniformity analysis.

dwelling of wood siding exterior construction ranging in size from 2,025 to 2,684 square feet of living area. The homes were built in 1960 or 1984, with comparables #2 having an effective age of 1970. Each dwelling has one full and one half or two full bathrooms, one or two fireplaces and a garage ranging in size from 533 to 900 square feet of building area. Two comparables have central air conditioning, two comparables have unfinished basements, and one comparable has a crawl-space foundation. Comparable #1 has a 1-story lean to and comparable #2 has a metal pole building. The comparables have improvement assessments ranging from \$74,879 to \$127,760 or from \$35.65 to \$47.60 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$99,424 or \$38.79 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 \$157,464. The subject property has an improvement assessment of \$136,106 or \$53.10 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within 5.52 miles of the subject. The comparables consist of 1-story, 1.5-story, or 2-story dwellings of wood siding, brick, or log exterior construction ranging in size from 2,030 to 2,616 square feet of living area. The homes were built from 1972 to 2000, with comparable #1 having a reported effective age of 1995. Each dwelling has three full or three full and one half bathrooms, central air conditioning, one or two fireplaces, a basement with three having finished area, and an attached garage ranging in size from 624 to 1,008 square feet of building area. Comparable #3 has an additional garage and comparables #2 and #3 each have a metal pole building. The comparables have improvement assessments ranging from \$99,495 to \$144,039 or from \$49.01 to \$64.33 per square foot of living area. The board of review also submitted a memorandum arguing that the appellant's comparables are inferior to the subject due to age, exterior construction, and/or lack of a pole building or lean to. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted that four of the board of review's comparables are located in a different neighborhood code than the subject.

### **Conclusion of Law**

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 parties submitted a total of seven comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #2 and #3, which differ from the subject in design, age, and/or foundation. The Board also gives reduced weight to board of review comparables #1, #2, and #4 due to design,

age, dwelling size, basement finish, and/or lack of a pole building feature when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and board of review comparable #3, which are similar to the subject in age, dwelling size, and features. These comparables have improvement assessments of \$113,454 and \$127,760 or \$47.60 and \$52.57 per square foot of living area. The subject's improvement assessment of \$136,106 or \$53.10 per square foot of living area falls above the best comparables in this record. However, when considering the subject's newer dwelling, brick exterior construction, and greater bathroom count, 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:

October 17, 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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