



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

APPELLANT: Broadleys, LLC
DOCKET NO.: 21-02962.001-R-1
PARCEL NO.: 16-18-403-003

The parties of record before the Property Tax Appeal Board are Broadleys, LLC, 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: \$193,769
IMPR.: \$467,045
TOTAL: \$660,814

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 brick exterior construction with 10,269 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement with finished area, central air conditioning, five fireplaces and a 1,363 square foot garage. Other amenities of the subject include an inground swimming pool and a 480 square foot bath house. The property has an approximately 3.67-acre site and is located in Bannockburn, West Deerfield Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same assessment neighborhood code as the subject. The

comparables are improved with 1-story or 2-story dwellings¹ of brick, wood siding or brick and wood siding exterior construction ranging in size from 8,638 to 9,875 square feet of living area. The homes were built from 1926 to 1998 with the oldest dwelling having an effective age of 1990. Three comparables have a basement, two of which have finished area, one comparable has a concrete slab foundation and one comparable has a crawl space foundation. Each dwelling has central air conditioning, one to six fireplaces and an attached garage ranging in size from 624 to 1,716 square feet of building area. Comparable #3 has a second detached garage with 1,470 square feet of building area and comparable #5 has a fully finished attic. Three comparables each have an inground swimming pool, one of which also has a bath house and tennis court. The comparables have improvement assessments that range from \$297,651 to \$364,563 or from \$31.41 to \$40.48 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$372,970 or \$36.32 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 \$660,814. The subject has an improvement assessment of \$467,045 or \$45.48 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 located in the same assessment neighborhood code as the subject property. The comparables are improved with a 1-story,² a 2-story or a 2.5-story dwelling of brick or wood siding exterior construction that range in size from 8,821 to 10,633 square feet of living area. The homes were built from 2001 to 2014. Each comparable has a basement with finished area, central air conditioning, three or four fireplaces and an attached garage ranging in size from 1,380 to 1,800 square feet of building area. Comparables #1 and #2 each have an inground swimming pool. The comparables have improvement assessments that range from \$397,452 to \$465,904 or from \$43.82 to \$47.79 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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.

¹ The appellant #3 and #4 comparables have ground floor area of 2,017 and 1,653 square feet with above ground area of 9,085 and 8,969 square feet, respectively, suggesting these are comparables are part 2-story dwellings.

² Board of review comparable #1 has ground floor area of 4,966 square feet with above ground area of 9,066 square feet suggesting this dwelling is part 2-story.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #2, #3 and #5 which are less similar to the subject in age and/or foundation type.

The Board finds the best evidence of assessment equity to be appellant comparable #4 along with each of the board of review comparables which are more similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments that range from \$363,026 to \$465,904 or from \$40.48 to \$47.79 per square foot of living area. The subject's improvement assessment of \$467,045 or \$45.48 per square foot of living area falls slightly above the range established by the best comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. Given the subject's inground swimming pool and bath house, when compared to the best comparables in the record, a higher overall improvement assessment appears supported. After considering appropriate adjustments to the best comparables for differences from 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:

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

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COUNTY

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