



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

APPELLANT: Thomas K. Ferguson
DOCKET NO.: 21-03711.001-R-1
PARCEL NO.: 04-10-119-016

The parties of record before the Property Tax Appeal Board are Thomas K. Ferguson, the appellant, by Jessica Hill-Magiera, Attorney at Law 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: \$6,227
IMPR.: \$55,305
TOTAL: \$61,532

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 tri-level dwelling of wood siding exterior construction with 1,096 square feet of above ground living area. The dwelling was constructed in 1986. Features of the home include a finished lower level, central air conditioning and an 836 square foot garage. The property has an 8,450 square foot site and is located in Winthrop Harbor, Benton 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 16 comparables located in the same assessment neighborhood code as the subject. The comparables are reported to be 1-story dwellings of wood siding exterior construction that range in size from 1,004 to 1,190 square feet of above ground living area. The dwellings were built from 1981 to 1989. Each comparable is reported to have a finished basement/lower level; three comparables

each have a fireplace; six comparables have central air conditioning and each comparable has a garage ranging in size from 432 to 676 square feet of building area. The comparables have improvement assessments that range from \$47,195 to \$55,790 or from \$42.83 to \$46.88 per square foot of above ground 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 \$61,532. The subject has an improvement assessment of \$55,305 or \$50.46 per square foot of above ground living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are described as tri-level dwellings of wood siding exterior construction ranging in size from 1,096 to 1,182 square feet of living area. The homes were built from 1985 to 1993. One comparable has a basement. Each comparable has a finished lower level, central air conditioning and a garage ranging in size from 528 to 650 square feet of building area. Four comparables each have one fireplace. Comparable #1 has an enclosed frame porch and wood deck. Comparables #2 and #4 have wood decks. The comparables have improvement assessments that range from \$52,111 to \$59,081 or from \$47.14 to \$53.91 per square foot of above ground living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the counsel for the appellant contends the county equity comparables are acceptable comparables and that 20 of 21 comparables in the record support a reduction in the subject's assessment based on building price per square foot.

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.

The parties submitted 21 equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2, #3, #5, #6, #7, #12, #13 and #14 which lack central air conditioning when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are similar to the subject in location, age, dwelling size, and some features. However, the comparables have smaller garages when compared to the subject suggesting upward adjustments are necessary to make them more equivalent to the subject. The comparables have improvement assessments that range from \$49,972 to \$59,081 or from \$44.82 to \$53.91 per square foot of living area. The subject's improvement assessment of \$55,305 or \$50.46 per

square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the 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: January 16, 2024



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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