



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

APPELLANT: William Murphy
DOCKET NO.: 21-03780.001-R-1
PARCEL NO.: 11-30-303-006

The parties of record before the Property Tax Appeal Board are William Murphy, 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: \$15,896
IMPR.: \$38,090
TOTAL: \$53,986

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 wood siding exterior construction with 912 square feet of living area.¹ The dwelling was constructed in 1954 and has an effective age of 1984. Features of the home include an unfinished basement and two full baths. The property has a 7,592 square foot site and is located in Mundelein, Libertyville 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 six suggested equity comparables located within the same assessment neighborhood code as the subject property and within .13 of a mile from the subject property. The comparables are improved with 1-story dwellings of frame or brick exterior construction that each contain 912 square feet of living area. The dwellings were built from 1953 to 1955. Each comparable has a basement and either one full bath or two full baths. Five comparables each have central air conditioning and one comparable has a fireplace. The comparables have improvement assessments that range from \$31,465 to \$34,331 or from \$34.50 to

¹ The Board finds the best description of the subject property is found in the property record card provided by the board of review which was not refuted by the appellant in the rebuttal filing.

\$37.64 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$32,096 or \$35.19 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 \$53,986. The subject property has an improvement assessment of \$38,090 or \$41.77 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted the subject's property record card and a grid analysis of five suggested equity comparables located within the same assessment neighborhood as the subject property and within .18 of a mile from the subject property. The comparables are improved with 1-story dwellings of wood siding exterior construction that each contain 912 square feet of living area. The dwellings were built in either 1954 or 1955 with each of the comparables having effective ages from 1984 to 1995. Each comparable has a basement, two full baths and a garage ranging in size from 280 to 672 square feet of building area. Four comparables each have central air conditioning. The comparables have improvement assessments ranging from \$39,623 to \$44,322 or from \$43.45 to \$48.60 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant critiqued that the board of review comparables are not comparable due to having a garage compared to the subject.

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 parties submitted eleven suggested comparables for the Board's consideration. The Board gave less weight to appellant comparables #1 and #3 through #6 along with board of review comparables #1, #2, #4 and #5 due to their feature of central air conditioning, an amenity the subject lacks.

The Board finds the best evidence of assessment equity are appellant's comparable #2 along with board of review comparable #3. The Board finds these two comparables are similar to the subject in location and age/effective age. Further they are identical in design, foundation and dwelling size. However, the appellant's comparable lacks one full bath, when compared to the subject's two full baths, suggesting an upward adjustment would be required to make the comparable more equivalent to the subject. Furthermore, the board of review comparable has the feature of a garage, an amenity the subject lacks, suggesting a downward adjustment would be required to make the comparable more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$31,491 and \$40,282 or \$34.53 and \$44.17 per square foot of living area, respectively. The subject's improvement assessment of \$38,090 or \$41.77 per square foot of living area is bracketed by the two best comparables in the record. Based on this record and after

considering adjustments to the best comparables for differences when compared to 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

William Murphy, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085