



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

APPELLANT: Adam & Cynthia Grinde
DOCKET NO.: 21-03811.001-R-1
PARCEL NO.: 14-02-304-031

The parties of record before the Property Tax Appeal Board are Adam & Cynthia Grinde, the appellants, 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: \$40,501
IMPR.: \$112,388
TOTAL: \$152,889

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 and frame exterior construction with 2,207 square feet of living area. The dwelling was constructed in 1984. Features of the home include a basement of walk out design, central air conditioning, 4½ baths, two fireplaces, a garage with 792 square feet of building area, a gazebo and an inground swimming pool.¹ The property has a 75,819 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on eight suggested equity comparables that are in the same assessment neighborhood code as the subject and located within .98 of a mile from the subject property. The comparables are improved with 1-story dwellings of either brick or frame exterior construction ranging in size from 2,010 to 2,382 square feet of living area.

¹ The Board finds the best description of the subject is found in the property record card provided by the board of review disclosing the subject has brick and frame exterior construction, a walk out basement and an inground swimming pool, which was not refuted by the appellants in the rebuttal filing.

The dwellings were built from 1977 to 1987. Each comparable has a basement, either 2 or 2½ baths, central air conditioning and a garage ranging in size from 462 to 826 square feet of building area. Seven comparables each have one fireplace. The comparables have improvement assessment ranging from \$86,959 to \$106,049 or from \$40.79 to \$44.52 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$96,119 or \$43.55 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 \$152,889. The subject property has an improvement assessment of \$112,388 or \$50.92 per square foot of living area.

In response to the appeal, the board of review, through the township assessor submitted a grid analysis of the appellants' comparables and a memorandum asserting the appellants comparables are a type 43 style homes whereas the subject is a type 44 style home, but did not explain the differences between these two styles.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables that are in the same assessment neighborhood code as the subject and located from .03 of a mile to 1.22 miles from the subject property. The comparables are improved with 1-story dwellings of either brick or brick and frame exterior construction ranging in size from 2,144 to 2,398 square feet of living area. The dwellings were built from 1983 to 1987. Each comparable has an unfinished basement, from 2½ to 3½ baths, central air conditioning, one or three fireplaces and a garage ranging in size from 600 to 1,560 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$106,501 to \$114,150 or from \$47.60 to \$52.28 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 appellants' accepted the board of review comparables, and contends three of the four comparables support a reduction.

Conclusion of Law

The taxpayers contend 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 based upon the evidence in the record no reduction in the subject's assessment is warranted.

The parties submitted twelve suggested comparables for the Board's consideration. The Board has given less weight to board of review comparable #1 due to its distant location of over one mile away from the subject.

The Board finds the best evidence of assessment to be the parties' remaining comparables which are relatively similar to the subject in location, design, dwelling size, and some features.

However, these eleven comparables lack an inground swimming pool, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these most similar comparables have improvement assessments ranging from \$86,959 to \$114,150 or from \$40.79 to \$52.28 per square foot of living area. The subject property has an improvement assessment of \$112,388 or \$50.92 per square foot of living area, which falls within the range established by the best comparables in the record and appears to be well supported given its superior features. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the 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

Adam & Cynthia Grinde, 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