



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

APPELLANT: Mark McNulty
DOCKET NO.: 21-04474.001-R-1
PARCEL NO.: 06-03-305-019

The parties of record before the Property Tax Appeal Board are Mark McNulty, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$13,762
IMPR.: \$98,723
TOTAL: \$112,485

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 two-story dwelling of wood siding exterior construction with 3,132 square feet of living area. The dwelling was constructed in 2000. Features of the home include a walkout basement with finished area,¹ central air conditioning, a fireplace, and a 480 square foot garage. The property has a 12,197 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment; no dispute was raised concerning the land assessment. In support of this argument, the appellant submitted information on twelve equity comparables, eleven of which are described as being within .37 of a mile from the subject and each of which reportedly

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card and grid analysis presented by the board of review.

has the same assessment neighborhood code as the subject. The comparables are each improved with a two-story dwelling of wood siding exterior construction. The dwellings were built from 1998 to 2003 and range in size from 3,007 to 3,209 square feet of living area. Each home has a basement, central air conditioning, a fireplace and a garage ranging in size from 380 to 894 square feet of building area. The comparables have improvement assessments ranging from \$70,565 to \$96,682 or from \$22.97 to \$31.65 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$90,640 or \$28.94 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 \$112,485. The subject property has an improvement assessment of \$98,723 or \$31.52 per square foot of 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 and within .38 of a mile from the subject. Board of review comparable #2 is the same property as appellant's comparable #2. These five comparables are each improved with a two-story dwelling of wood siding exterior construction. The dwellings were built from 2001 to 2003 and range in size from 2,795 to 3,055 square feet of living area. Each home has a basement, one of which is a walkout-style and three of which have finished area. Features include central air conditioning and a garage ranging in size from 540 to 780 square feet of building area. Four comparables each have one or two fireplaces. Furthermore, the board of review reports that the parties' common comparable #2 features an inground swimming pool. The comparables have improvement assessments ranging from \$95,629 to \$100,950 or from \$31.65 to \$36.12 per square foot of living area.

Based on this evidence, the board of review requests confirmation of the subject's improvement assessment.

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 sixteen comparable properties to support their respective positions before the Property Tax Appeal Board, one of which was common to both parties. The comparables presented are similar to the subject in location, age, dwelling size and most features. The comparables have improvement assessments that range from \$70,565 to \$101,950 or from \$22.97 to \$36.12 per square foot of living area. The subject's improvement assessment of \$98,723 or \$31.52 per square foot of living area falls within the range established by the

comparables in this record. The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960).

Based on this record and after considering adjustments to the comparables for known 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: 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

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

APPELLANT

Mark McNulty, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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