



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

APPELLANT: Robert Engelmann
DOCKET NO.: 21-04477.001-R-1
PARCEL NO.: 06-04-302-011

The parties of record before the Property Tax Appeal Board are Robert Engelmann, 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 **A Reduction** 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: \$12,627
IMPR.: \$71,298
TOTAL: \$83,925

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 is improved with a one-story dwelling of wood siding exterior construction containing 1,912 square feet of living area. The dwelling was built in 1997. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and an attached garage with 828 square feet of building area.¹ The property has a 10,454 square foot site and is in Lake Villa, Lake Villa 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 twelve equity comparables improved with one-story dwellings of wood frame construction that range in size from 1,818 to 1,980 square feet of living area. The homes were built from 1993 to 2001.

¹ The board of review submitted a copy of the subject's property record card disclosing the home has two fireplace openings on one stack whereas the appellant reported the subject as having one fireplace.

Each home has an unfinished basement, central air conditioning and a garage that ranges in size from 483 to 775 square feet of building area. Ten of the comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$66,740 to \$73,167 or from \$36.12 to \$38.28 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$71,298.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,663. The subject property has an improvement assessment of \$75,036 or \$39.24 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 improved with one-story dwellings with wood siding exterior construction that range in size from 1,675 to 1,944 square feet of living area. The homes were built from 1999 to 2002 with comparable #1 having an effective construction date of 2005. Each comparable has a full basement with one being finished with a recreation room, central air conditioning, one fireplace and an attached garage ranging in size from 462 to 744 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from .16 to .18 miles from the subject property. The comparables have improvement assessments ranging from \$67,133 to \$81,015 or from \$39.44 to \$41.67 per square foot of living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables as these properties are improved with homes overall more similar to the subject in dwelling size than are the comparables provided by the board of review. All but appellant's comparables #3 and #9, have smaller garages than the subject suggesting each would require an upward adjustment for this feature. Appellant's comparable #3 and #9 have no fireplace, dissimilar to the subject, suggesting an upward adjustment would be appropriate for this feature. The appellant's comparables improvement assessments ranging from \$66,740 to \$73,167 or from \$36.12 to \$38.28 per square foot of living area. The subject's improvement assessment of \$75,036 or \$39.24 per square foot of living area falls above the range established by the best comparables in this record. Less weight is given the board of review comparables #1 through #4 due to differences from the subject dwelling in size. The Board gives less weight to board of review comparable #5 due to its finished basement which is unlike the subject's unfinished basement. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

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