



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

APPELLANT: Patricia Weiss
DOCKET NO.: 21-04496.001-R-1
PARCEL NO.: 06-13-303-014

The parties of record before the Property Tax Appeal Board are Patricia Weiss, 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: \$60,761
IMPR.: \$120,995
TOTAL: \$181,756

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 with vinyl siding exterior construction containing 2,678 square feet of living area. The dwelling was constructed in 1964 but has a 1981 effective age. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and an attached 576 square foot garage. The property has a site with .7593 of an acre or 33,075 square feet of land area and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the subject's land as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties that are located from .06 to .58 of a mile from the subject. The comparables have improved sites ranging in size from 33,106 to 37,505 square feet of land area. The comparables have land assessments ranging from \$48,029 to \$67,518 or from \$1.41 to \$1.80 per square foot of land area.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$52,259 or \$1.58 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,756. The subject property has a land assessment of \$60,761 or \$1.84 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on five comparable properties that are located from .29 to .57 of a mile from the subject. The comparables have improved sites ranging in size from 10,890 to 22,220 square feet of land area. The comparables have land assessments ranging from \$39,208 to \$48,779 or from \$2.20 to \$3.60 per square foot of land area.

Based on this evidence the board of review requested confirmation of the subject's 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 a total of 10 comparable properties for the Board's consideration. The Board gives less weight to the board of review's comparables due to their significantly smaller sites, when compared to the subject. The Board finds the appellant's comparables are similar to the subject in location, however, each of the appellant's comparables has a slightly larger site, when compared to the subject. Nevertheless, the best comparables have land assessments ranging from \$48,029 to \$67,518 or from \$1.41 to \$1.80 per square foot of land area. The subject's land assessment of \$60,761 or \$1.84 per square foot of land area falls within the range established by the best comparables in the record on a total land assessment basis but slightly above the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their slightly larger size, the Board finds the subject's slightly higher per square foot land assessment is justified. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot land assessment is well justified given its smaller size. Therefore, no reduction in the subject's land assessment is warranted.

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: July 18, 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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