



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

APPELLANT: Douglas Johnson
DOCKET NO.: 21-04824.001-R-1
PARCEL NO.: 14-32-401-022

The parties of record before the Property Tax Appeal Board are Douglas Johnson, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$51,188
IMPR.: \$106,267
TOTAL: \$157,455

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 2-story dwelling of frame construction with 2,457 square feet of living area. The dwelling was constructed in 1964 but has a 1979 effective age. Features of the home include a walkout basement, that has finished area, central air conditioning, two fireplaces and an attached 891 square foot garage. The property has a 65,625 square foot site and is located in Deer Park, Ela 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 12 comparable properties that are located within .66 of a mile from the subject. The comparables have improved sites ranging in size from 62,836 to 68,858 square feet of land area and have land assessments ranging from \$43,027 to \$52,651 or from \$.65 to \$.78 per square foot of land area.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$46,922 or \$.72 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 \$158,870. The subject property has a land assessment of \$52,603 or \$.80 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 within .43 of a mile from the subject. The comparables have improved sites ranging in size from 26,338 to 50,788 square feet of land area and have land assessments ranging from \$22,673 to \$46,554 or from \$.86 to \$1.01 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of 17 comparable properties for the Board's consideration. The Board gives less weight to the board of review's comparables, due to their considerably smaller site sizes when compared to the subject. The Board finds the appellant's comparables are similar to the subject in location and site size. The best comparables have sites ranging in size from 62,836 to 68,858 square feet of land area and have land assessments ranging from \$43,027 to \$52,651 or from \$.65 to \$.78 per square foot of land area. The subject's land assessment of \$52,603 or \$.80 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 falls above the range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's higher per square foot land assessment is slightly excessive. Based on this record, the Board finds the appellant demonstrate with clear and convincing evidence that the subject's land is inequitably assessed and a reduction in the subject's 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: March 26, 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

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COUNTY

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