



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

APPELLANT: Angela D. Olive
DOCKET NO.: 21-04843.001-R-1
PARCEL NO.: 11-32-209-006

The parties of record before the Property Tax Appeal Board are Angela D. Olive, 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: \$49,939
IMPR.: \$130,336
TOTAL: \$180,275

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 two-story dwelling of brick and frame construction containing 2,880 square feet of living area. The dwelling was built in 1999. Features of the home include an unfinished basement, central air conditioning, one fireplace, 2.5 bathrooms, and an attached garage with 550 square feet of building area. The property has a 12,070 square foot site and is in Vernon Hills, Libertyville Township, Lake County.

The appellant contends 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 two-story dwellings of frame or brick and frame construction that range in size from 2,880 to 3,152 square feet of living area. The homes were built from 1997 to 2000. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 462 to 814 square feet of building area. Six comparables have 2.5

bathrooms, two comparables have 3 bathrooms, three comparables have 3.5 bathrooms, and one comparable has 4 bathrooms. These properties have the same assessment neighborhood code as the subject property and are located from .04 to .10 miles from the subject property. These properties have improvement assessments ranging from \$94,488 to \$141,764 or from \$32.79 to \$45.69 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$125,770.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,275. The subject property has an improvement assessment of \$130,336 or \$45.26 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables with comparables #1, #2 and #3 being the same properties as appellant's comparables #5, #1 and #11, respectively. The additional comparable proved by the board of review is improved with a two-story dwelling of brick and frame construction containing 3,023 square feet of living area. The home was built in 1999. Features of the property include an unfinished basement, central air conditioning, two fireplaces, 2.5 bathrooms, and an attached garage with 506 square feet of building area. This property has the same assessment neighborhood code as the subject and is located .11 miles from the subject property. This comparable has an improvement assessment of \$140,886 or \$46.60 per square foot of living area.

Conclusion of Law

The appellant 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 information on thirteen equity comparables to support their respective positions with three properties being common to both parties. The comparables are similar to the subject in location, dwelling age, dwelling size and most features with some variation in number of bathrooms, number of fireplaces, and garage size. The Board finds those comparables most similar to the subject in features include appellant's comparables #2, #3, #4, #5 and #7, which also includes common comparable board of review comparable #1. The Board, however, gives less weight to appellant's comparable #2 as this property is an outlier with an improvement assessment of \$94,488 or \$32.79 per square foot of living area, relative to the four other comparables. The four remaining comparables have improvement assessments ranging from \$130,336 to \$139,179 or from \$43.23 to \$45.26 per square foot of living area. The comparable identical to the subject in age, size and features is appellant's comparable #5/board of review comparable #1 with an improvement assessment of \$130,336 or \$45.26 per square foot of living area. The subject's improvement assessment of \$130,336 or \$45.26 per square foot of living area falls within the range established by the best comparables in this record and is equivalent to the

comparable that is improved with a dwelling practically identical to the subject in age, size and features. Less weight was given the remaining comparables due to differences from the subject in number of bathrooms, number of fireplaces, and/or garage size. Based on this record 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

Angela Olive , 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