



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

APPELLANT: Arnie S. Press
DOCKET NO.: 21-04844.001-R-1
PARCEL NO.: 11-32-310-005

The parties of record before the Property Tax Appeal Board are Arnie S. Press, 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: \$36,355
IMPR.: \$147,327
TOTAL: \$183,682

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 3,701 square feet of living area. The dwelling was built in 1999. Features of the home include an unfinished basement, central air conditioning, two fireplaces, 2.5 bathrooms, and an attached garage with 630 square feet of building area. The property has a 19,808 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 brick and frame construction that range in size from 3,560 to 3,715 square feet of living area. The homes were built from 1997 to 1999. Each comparable has an unfinished basement, one or two fireplaces, and a garage with either 630 or 649 square feet of building area. Eleven comparables have central air conditioning. Nine

comparables have 2.5 bathrooms, one comparable has 3 bathrooms, and two comparables have 3.5 bathrooms. These properties have the same assessment neighborhood code as the subject property and are located from .06 to .41 miles from the subject property. These properties have improvement assessments ranging from \$127,387 to \$144,798 or from \$35.47 to \$39.12 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$139,657.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,682. The subject property has an improvement assessment of \$147,327 or \$39.81 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 two-story dwellings of brick and frame construction with either 3,676 or 3,701 square feet of living area. Each home was built in 1999. Each comparable has an unfinished basement with two being walk-out design, central air conditioning, and an attached garage with either 630 or 649 square feet of building area. Four comparables have one or two fireplaces. One comparable has 3 bathrooms and four comparables have 2.5 bathrooms. These comparables have the same assessment neighborhood code as the subject property and are located from .04 to .25 miles from the subject property. These properties have improvement assessments ranging from \$146,680 to \$148,481 or from \$39.81 to \$40.39 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 seventeen equity comparables to support their respective positions. 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 central air conditioning. The Board finds six of the comparables have the same amount of living area as the subject property, 3,701 square feet, which include appellant's comparables #1, #3 and #9 as well as board of review comparables #1, #2 and #4. Appellant's comparables #1, #3, and #9 have one less fireplace than the subject, suggesting an upward adjustment would be needed for this characteristic. Board of review comparable #4 has no fireplace while the subject has two fireplaces, suggesting this comparable would require an upward adjustment to make it more equivalent to the subject. Appellant's comparable #1 and board of review comparable #1 each have an additional ½ bathroom suggesting these would require a downward adjustment for this feature. Only board of review comparable #2 is equivalent to the subject in all aspects. These comparables have improvement assessments that range from \$134,941 to \$148,237 or from \$36.46 to \$40.05 per square foot of living area. Board of review comparable #2 has an improvement assessment of \$147,327 or \$39.81 per square foot of living area. The subject's improvement assessment of \$147,327 or \$39.81 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 has identical features as the subject. The Board gave less emphasis to those comparables that were not quite the same size as the subject dwelling. 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

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