



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

APPELLANT: Debra Wicks
DOCKET NO.: 21-04894.001-R-1
PARCEL NO.: 08-07-217-004

The parties of record before the Property Tax Appeal Board are Debra Wicks, 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: \$6,186
IMPR.: \$39,032
TOTAL: \$45,218

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 of wood frame construction with 768 square feet of living area. The dwelling was constructed in 1954 and has an effective age of 1975.¹ Features of the home include an unfinished basement, central air conditioning, and a detached garage containing 572 square feet of building area. The subject property includes a site of approximately 6,250 square feet of land area located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on twelve equity comparables located within 1.27 miles from the subject and within the same

¹ The subject's property record card depicts that a demolition permit was taken out in March 2011 but the record is devoid of any other information regarding the subject's renovation.

assessment neighborhood code as the subject property. The comparables are described as 1-story homes of wood frame construction each containing 768 square feet of living area. The homes were built in either 1955 or 1956. The comparables are described as each having an unfinished basement; three comparables have central air conditioning; and each comparable has a garage ranging in size from 252 to 440 square feet of building area. The comparables' improvement assessments range from \$14,849 to \$30,891 or from \$19.33 to \$40.22 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,218. The subject property has an improvement assessment of \$39,032 or \$50.82 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a property record card for the subject property along with a grid analysis with information on five equity comparables located within 1.24 miles from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1-story dwellings with wood siding exteriors each containing 768 square feet of living area. The homes were built from 1953 to 1955 and have effective ages ranging from 1985 to 1996. The comparables each feature an unfinished basement; four comparables have central air conditioning; and each comparable has a detached garage ranging in size from 280 to 624 square feet of building area. The comparables have improvement assessments that range from \$40,978 to \$45,895 or from \$53.36 to \$59.76 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 seventeen equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #12 which appears to be an outlier based on its significantly lower improvement assessment relative to the remaining comparables in the record. The Board finds that the remaining comparable in this record each differ significantly in ages built or effective ages when compared to the subject dwelling's effective age. Each of the appellant's comparables are substantially older than the subject's effective age, and each board of review comparable has a substantially newer effective age than that of the subject. Nevertheless, these comparables are similar to the subject in terms of location, design, dwelling size, unfinished basements, and most features. These comparables have improvement assessments ranging from \$30,071 to \$45,895 or from \$39.15 to \$59.76 per square foot of living area. The subject's improvement assessment of \$39,032 or \$50.82 per

square foot of living area falls well within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. On this limited record, and after considering adjustments to the best comparables in the record for any differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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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