



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

APPELLANT: Rebecca Hoffmann
DOCKET NO.: 21-04915.001-R-1
PARCEL NO.: 06-32-101-029

The parties of record before the Property Tax Appeal Board are Rebecca Hoffmann, 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: \$10,640
IMPR.: \$68,094
TOTAL: \$78,734

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 vinyl siding exterior construction with 1,920 square feet of living area. The dwelling was constructed in 1997. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage with 640 square feet of building area. The property has approximately 12,060 square foot site and is located in Round Lake, Avon 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 information on twelve suggested equity comparables located in the same assessment neighborhood code as the subject and located within 0.34 of a mile from the subject property. The comparables are improved with 2-story dwellings that range in size from 1,838 to 1,975 square feet of living area. The dwellings were built in 1995 or 1997. Each comparable has an unfinished basement and a garage containing either 400 or 420 square feet of building area. Eleven comparables have central air conditioning and seven comparables each have a fireplace. The comparables have improvement assessment ranging from \$61,383 to \$65,758 or from \$33.20 to \$34.30 per square foot of living area. Based on this evidence, the appellant

requested the subject's improvement assessment be reduced to \$64,637 or \$33.67 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,734. The subject property has an improvement assessment of \$68,094 or \$35.47 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables that are in the same assessment neighborhood code as the subject and located within 0.26 of a mile from the subject property. The comparables are improved with 2-story dwellings of vinyl siding exterior construction that each contain 1,920 square feet of living area. The dwellings were built from 1995 to 1999. Each comparable has a basement, two with finished area, central air conditioning and a garage containing either 400 or 620 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$66,788 to \$69,913 or from \$34.79 to \$36.41 per square foot of living 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 seventeen suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #10 for its lack of central air conditioning when compared to the subject. The Board gave reduced weight to the board of review comparables #3 and #4, due to their finished basement areas, a feature that the subject lacks.

The Board finds the best evidence of assessment to be the appellant's comparables #1 through #9, #11 and #12 along with the board of review comparables #1, #2 and #5 which are more similar to the subject in location, design, size, age and features. These comparables have improvement assessments ranging from \$61,383 to \$67,983 or from \$33.20 and \$35.41 per square foot of living area. The subject property has an improvement assessment of \$68,094 or \$35.47 per square foot of living area is slightly greater than the improvement assessments of the best two comparables in the record but is justified considering the subject's larger garage and newer year built. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Rebecca Hoffmann, 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