



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

APPELLANT: Audra Hoyer
DOCKET NO.: 21-04940.001-R-1
PARCEL NO.: 06-25-110-014

The parties of record before the Property Tax Appeal Board are Audra Hoyer, 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: \$8,713
IMPR.: \$63,215
TOTAL: \$71,928

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 duplex with a vinyl siding exterior that contains 1,650 square feet of living area. The dwelling was built in 1996. Features of the dwelling include a full basement partially finished with a recreation room, central air conditioning, 2.5 bathrooms, and an attached garage with 400 square feet of building area.¹ The property has a 4,840 square foot site located in Grayslake, 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 equity comparables improved with two-story dwellings that range in size from 1,494 to 1,813 square

¹ The board of review submitted a copy of the subject's property record card describing the dwelling as having central air conditioning and a basement containing a recreation room. This description was not refuted by the appellant in rebuttal.

feet of living area. The comparables were built from 1993 to 1997. Six of the comparables have basements, each comparable has central air conditioning, five comparables have one fireplace, and each comparable has a garage ranging in size from 236 to 420 square feet of building area. The comparables have 1.5, 2 or 2.5 bathrooms. These properties are located from .01 to .27 miles from the subject property. The improvement assessments range from \$48,243 to \$62,973 or from \$30.85 to \$39.63 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$59,004.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,928. The subject property has an improvement assessment of \$63,215 or \$38.31 per square foot of living area. The board of review further indicated that 2019 was the first year of the general assessment cycle for the subject property and a township equalization factor of 1.051 was applied in 2021.

The board of review submitted a statement explaining the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-04205.001-R-1 in which the assessment of the property was reduced to \$65,660 pursuant to a decision issued by the Property Tax Appeal Board. The board of review further explained that the subject property received a general homestead exemption in 2021 and should have a total assessed value for 2021 of \$71,928 after the application of the 2020 and 2021 township equalization factors of 1.0423 and 1.0510 to the assessment as established by decision for 2019, respectively, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). In support of these statements the board of review provided a copy of the Property Tax Appeal Board's decision issued in Docket No. 19-04205.001-R-1 and a copy of the subject's property record card disclosing the subject property received the general homestead exemption.

In further support of its contention of the correct assessment the board of review submitted information on three equity comparables with comparables #1, #2 and #3 being the same properties as appellant's comparables #11, #8 and #12, respectively. The board of review described appellant's comparables #11 and #12 as having finished basement area, whereas the appellant described the dwellings as having unfinished basements. The remaining descriptive information and the assessments for the comparables were the same.

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.

As an initial matter, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the subject property was the subject matter of an appeal before this Board for the 2019 tax year under Docket No. 19-04205.001-R-1 in which a decision was issued lowering the assessment to \$65,660 based on an agreement of the parties. The record indicates that 2019 and 2021 are within the same general assessment period and township equalization factors of 1.0423 and 1.0510 were applied in 2020 and 2021, respectively. The record also disclosed that the subject property received a general homestead exemption in 2021 indicating the subject dwelling was an owner-occupied residence.² The appellant did not refute any of these claims. Finally, there is no showing that the subject property sold establishing a different fair cash value which differs from the Board's decision or that the decision of the Property Tax Appeal Board was reversed or modified upon review.

Applying the respective equalization factors for 2020 and 2021 to the assessment established by the 2019 decision of the Property Tax Appeal Board following the requirements of section 16-185 of the Property Tax Code results in a total assessment of \$71,928, which is equivalent to the assessment of the property as established by the decision of the Lake County Board of Review for the 2021 tax year. The Board finds the subject's 2021 assessment is correct pursuant to section 16-185 of the Property Tax Code.

Second, notwithstanding the application of section 16-185 of the Property Tax Code, the Board finds the subject's improvement assessment of \$38.31 per square foot of living area falls within range of the comparables submitted by the parties, which is from \$30.85 to \$39.63 per square foot of living area and is supported after considering the adjustments to the comparables for differences from the subject property.

Based on this record the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not justified.

² On the appellant's appeal form, dated December 10, 2021, the address of the subject property is identified as 1085 Blackburn Dr., Grayslake, IL, 60030. The appellant's mailing address is identified on the appeal form as 872 Crossland CT, Grayslake, IL 60030, which differs for the subject's address and calls into question whether the property was owner occupied as December 10, 2021. However, the appellant did not refute the board of review assertion that the subject property received the general homestead exemption for 2021.

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: November 21, 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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