



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

APPELLANT: Robert Ryser
DOCKET NO.: 21-05035.001-R-1
PARCEL NO.: 16-25-404-031

The parties of record before the Property Tax Appeal Board are Robert Ryser, 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: \$98,526
IMPR.: \$86,413
TOTAL: \$184,939

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 2-story dwelling of wood siding exterior construction with 2,668 square feet of living area. The dwelling was constructed in 1966. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 420 square foot garage. The property has an approximately 12,190 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity regarding the land assessment as the basis of the appeal. In support of this argument, the appellant submitted information on twelve equity comparables located within the same assessment neighborhood code as the subject and up to 1.27 miles from the subject. The parcels range in size from 10,759 to 13,891 square feet of land area and have land assessments ranging from \$54,825 to \$73,658 or from \$4.54 to \$5.73 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$63,195 or \$5.18 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$184,939. The subject property has a land assessment of \$98,526 or \$8.08 per square foot of land area.

In response to the appeal, the board of review submitted a memorandum reporting that an important factor in the assessment of residential parcels in the subject's neighborhood is "the percentage of the lot that is table (flat) land vs the percentage that is ravine which is not buildable and less valuable." In the memorandum, the board of review asserts that table land is assessed at 5 times the value per square foot of ravine land.

In support of its contention of the correct assessment, the board of review asserted that the subject parcel is 100% table land whereas the appellant's comparables "have a significant amount of less valuable ravine land."

In further support of its land assessment, the board of review submitted information on five equity comparables located within .94 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 12,150 to 12,320 square feet of land area and have land assessments ranging from \$98,252 to \$99,601 or either \$8.08 or \$8.09 per square foot of land area.

Based on this evidence and argument, the board of review requested confirmation of the subject's land assessment.

The appellant did not dispute the land valuation methodology reported by the board of review with any rebuttal filing, thus the board of review methodology and factual assertions about the subject parcel and the appellant's comparable parcels are unrefuted on this record.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal concerning the land. 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 land equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's twelve comparables given the unrefuted assertions of the land methodology utilized

and that the appellant's comparables each have a significant amount of less valuable ravine land as compared to the subject which is reportedly 100% table (flat) land.

The Board finds the best evidence of assessment equity to be the board of review comparables which are similar to the subject parcel in size, location and flat topography. These comparables have improvement assessments that range from \$98,252 to \$99,601 or either \$8.08 or \$8.09 per square foot of land area. The subject's land assessment of \$98,526 or \$8.08 per square foot of land area falls within the range established by the best comparables in this record. Based on this record, considering the applied undisputed valuation method utilized and after considering adjustments to the best comparables for differences in lot size, 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: 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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