



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

APPELLANT: Larry Bowers
DOCKET NO.: 21-05038.001-R-1
PARCEL NO.: 16-15-410-005

The parties of record before the Property Tax Appeal Board are Larry Bowers, 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: \$36,650
IMPR.: \$59,253
TOTAL: \$95,903

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 two-story duplex dwelling of wood siding exterior construction with 2,240 square feet of living area.¹ The dwelling was constructed in 1923. Features of the home include a full unfinished basement, central air conditioning and a 672 square foot garage. The property has an approximately 8,550 square foot site and is located in Highwood, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted information on seven equity comparables consisting of two-story dwellings that are located within .38 of a mile from the subject and within the same neighborhood code as the subject. The dwellings were

¹ Details of the subject not provided by the appellant have been drawn from the description and the property record card provided by the board of review.

built from 1923 to 1998. The homes range in size from 2,132 or 2,260 square feet of living area. Six comparables have basements. Two of the homes each have central air conditioning and six of the comparables each have a garage ranging in size from 324 to 640 square feet of building area. The comparables have improvement assessments ranging from \$47,623 to \$88,654 or from \$21.81 to \$39.44 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$55,306 or \$24.69 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 \$95,903. The subject property has an improvement assessment of \$59,253 or \$26.45 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code as the subject and within .52 of a mile from the subject. The comparables are either 1.5-story or 2-story duplex dwellings of either brick or wood siding exterior construction. The homes were built from 1922 to 1930 with comparable #1 having a reported effective age of 1969. The homes range in size from 1,798 or 2,544 square feet of living area. Each comparable has a basement, one of which with finished area. Two of the homes each have central air conditioning and one comparable has a fireplace. Each comparable has a garage ranging in size from 324 to 1,296 square feet of building area. The comparables have improvement assessments ranging from \$51,510 to \$86,353 or from \$27.36 to \$33.94 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #4 and #6 due to their significantly more recent dates of construction as compared to the subject which was built in 1923. The Board has also given reduced weight to board of review comparable #1 with a 1969 effective age and finished basement which both differ from the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3, #5 and #7 along with board of review comparables #2, #3 and #4 which are each more similar to the subject dwelling in date of construction and some features. Each of the best appellant's

comparables and board of review comparables #2 and #4 lack central air conditioning which is a feature of the subject suggesting that upward adjustments to these comparables would be necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$47,623 to \$59,379 or from \$21.81 to \$33.03 per square foot of living area. The subject's improvement assessment of \$59,253 or \$26.45 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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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