



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

APPELLANT: Otto Wallin
DOCKET NO.: 21-05102.001-R-1
PARCEL NO.: 05-01-410-080

The parties of record before the Property Tax Appeal Board are Otto Wallin, 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: \$8,844
IMPR.: \$44,866
TOTAL: \$53,710

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 one-story/ranch style dwelling of wood siding exterior construction with 1,092 square feet of living area. The dwelling was built in 1974. Features of the property include an unfinished full basement, central air conditioning and a detached garage with 440 square feet of building area. The property has a site with approximately 9,010 square feet of land area and is in Lake Villa, Lake Villa 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 one-story dwellings of wood frame construction that range in size from 1,040 to 1,134 square feet of living area. The homes were built from 1956 to 1961. Each comparable has an unfinished full basement, ten comparables have central air conditioning, and each property has a garage ranging in size from 308 to 624 square feet of building area. The

comparables have the same assessment neighborhood code as the subject and are located from .10 to .90 of a mile from the subject property. Their improvement assessments range from \$38,415 to \$45,068 or from \$36.80 to \$40.56 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$42,255.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,710. The subject property has an improvement assessment of \$44,866 or \$41.09 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with one-story dwellings of wood siding exterior construction that range in size from 1,056 to 1,150 square feet of living area. The homes were built from 1975 to 1989. Each comparable has an unfinished full basement, four comparables have central air conditioning, three comparables have one fireplace, and each property has a garage ranging in size from 480 to 576 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located within .75 of a mile from the subject property. Their improvement assessments range from \$45,051 to \$52,905 or from \$42.17 to \$46.65 per square foot of living area.

In rebuttal the board of review asserted that the appellant's comparables are much older than the subject dwelling.

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.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #4 as these comparables are most similar to the subject dwelling in age being built from 1975 to 1978. These three comparables are similar to the subject in size and features with the exception two of the comparables have one fireplace while the subject has no fireplace, suggesting these two properties would require a downward adjustment to make them more equivalent to the subject property. One comparable has no central air conditioning, unlike the subject property, suggesting this comparable would need a positive adjustment to make it more equivalent to the subject for this amenity. These three comparables have improvement assessments that range from \$45,051 to \$52,463 or from \$42.17 to \$46.51 per square foot of living area. The subject's improvement assessment of \$44,866 or \$41.09 per square foot of living area falls below the range established by the best comparables in this record. Less weight is given the comparables provided by the appellant as each is older than the subject dwelling. Less weight is given board of review comparables #3 and #5 as each is newer than the subject dwelling being built in 1989 and 1986, respectively. Based on this record 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:

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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