



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

APPELLANT: Charles Tuma
DOCKET NO.: 21-05103.001-R-1
PARCEL NO.: 05-01-301-014

The parties of record before the Property Tax Appeal Board are Charles Tuma, 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: \$87,393
IMPR.: \$45,627
TOTAL: \$133,020

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 lakefront parcel located on the Chain O' Lakes. The property is improved with a one-story dwelling of frame construction with 1,566 square feet of living area. The dwelling was built in 1932. Features of the property include a partial unfinished basement, one fireplace, a detached garage with 609 square feet of building area, and an inground swimming pool. The property has 67 feet of lake frontage and a site with approximately 19,030 square feet of land area that is in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity with respect to the land as the basis of the appeal, the improvement assessment is not being contested. In support of this argument the appellant submitted information on ten equity comparables each improved with a one-story dwelling. The comparables have sites that range in size from 18,291 to 19,641 square feet of land area. These

comparables have the same assessment neighborhood code as the subject property and are located from .15 to 1.62 miles from the subject property. The comparables have land assessments that range from \$48,809 to \$92,991 or from \$2.65 to \$4.84 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$75,727,

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,020. The subject property has a land assessment of \$87,393. The board of review provided a copy of the subject's property record card disclosing the subject's lot measured 67 feet by 284 feet with a total land area of 19,028 square feet or .4368 acres.

The board of review submitted a statement explaining the subject property is a lakefront lot located on the Chain O' Lakes. The board of review stated that these lots are assessed based on front foot on the lake, not by square footage, and there is also an adjustment for depth of the lot and shape of the lot. To demonstrate this assessment process the board of review submitted a grid with five properties with from 73 to 79 lake front feet, depths ranging from 160 to 229 feet, depth factors ranging from 1.03 to 1.12, and two sets of influence factors of either 18 or ranging from -8 to -11. These properties have sites ranging in size from 11,840 to 17,175 square feet of land area with land assessments ranging from \$73,139 to \$79,827 or from \$985.04 to \$1064.36 per lake front foot. The subject's land assessment equates to \$1,304 per lake front foot.

The board of review also provided five additional comparables improved with single family dwellings. Comparables #2 through #4 are the same properties as appellant's comparables #1, #7 and #8, respectively. The comparables have the same assessment neighborhood code as the subject property and are located within 1.36 miles from the subject property. The comparables have sites ranging in size from 18,350 to 21,320 square feet of land area with land assessments ranging from \$88,736 to \$109,017 or from \$4.62 to \$5.11 per square foot of land area. The subject has a land assessment of \$87,393 or \$4.59 per square foot of land area. The board of review requested no change in the land assessment.

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 land assessment is not warranted.

The evidence disclosed that the subject property is a lake front property and land located along the lake is being assessed on a lake front footage basis with adjustments made for depth and shape of the lot. However, the evidence was not clear on the base lake front foot value that was being assigned to the subject property and the lots located along the lake. The board review did provide an analysis of five properties in which the lot values ranged from \$985.04 to \$1064.36 per lake front foot. The subject's land assessment equates to \$1,304 per lake front foot.

However, the comparable lots were smaller overall when compared to the subject ranging in size from 11,840 to 17,175 square feet of land area with lake front feet ranging from 73 to 79 feet. The subject has 19,028 square feet of land area with 67 feet of lake frontage, which may account for the subject's higher land assessment on a lake frontage basis.

The record also contains an analysis of twelve comparables with three of the comparables being common to the parties. The Board finds appellant's comparables #6 and #9 are to be given little weight as their land assessments are outliers that are significantly lower than the remaining comparables in the record. The remaining comparables, which includes the three common properties, have land assessments that range from \$70,541 to \$109,017 or from \$3.81 to \$5.11 per square foot of land area. The subject's land assessment of \$87,393 or \$4.59 per square foot of land area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land 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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