



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

APPELLANT: Steve Moulis
DOCKET NO.: 21-05105.001-R-1
PARCEL NO.: 05-01-111-013

The parties of record before the Property Tax Appeal Board are Steve Moulis, 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: \$9,971
IMPR.: \$53,385
TOTAL: \$63,356

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 tri-level single family dwelling of wood siding exterior construction with a ground floor area of 624 square feet and an above ground living area of 1,156 square feet.¹ The dwelling was built in 1994. Features of the property include a lower level with 624 square feet of finished area, central air conditioning, and a detached garage with 832 square feet of building area. The property has a 9,405 square foot site 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

¹ The appellant described the subject dwelling as being 1-story whereas the board of review describe the dwelling style as being a tri-level, which is supported by the schematic diagram contained on the copy of the subject's property record card submitted by the board of review.

comparables described as one-story dwellings of wood frame construction that range in size from 1,104 to 1,192 square feet of living area. The homes were built from 1975 to 1979. Each comparable has central air conditioning and a garage ranging in size from 440 to 870 square feet of building area. Five comparables have one fireplace each. The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments that range from \$46,242 to \$53,321 or from \$40.63 to \$46.57 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$49,962.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,356. The subject property has an improvement assessment of \$53,385 or \$46.18 per square foot of above ground living area. In support of its contention of the correct assessment the board of review submitted information on seven equity comparables improved with tri-level style dwellings of wood siding exterior construction with ground floor areas ranging in size from 528 to 960 square feet and above ground living areas that range in size from 1,092 to 1,218 square feet. The homes were built from 1987 to 1999. Six comparables have lower level finished area ranging in size from 528 to 960 square feet, each comparable has central air conditioning, five comparables have one fireplace, and six comparables have either an attached and/or detached garage ranging in size from 400 to 832 square feet of building area. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$52,709 to \$59,966 or from \$46.43 to \$52.24 per square foot of above ground living area.

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 record contains nineteen comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables as the description of these properties did not disclose that any of these homes were tri-level style homes with finished lower levels like the subject property. Additionally, the appellant's comparables are less similar to the subject dwelling in age than are the comparables provided by the board of review. The Board gives more weight to the comparables provided by the board of review as these properties have descriptions similar to the subject dwelling in that each is described as a tri-level style home with ground floor living areas ranging in size from 528 to 960 square feet and above ground living areas that range in size from 1,092 to 1,218 square feet. The subject dwelling is a tri-level style home with 624 square feet of ground floor living area and 1,156 square feet of above ground living area. The Board finds board of review comparable #4 has no garage, unlike the subject property, suggesting this comparable would require an upward adjustment. The Board also finds board of review comparable #6 does not have a finished lower level as the subject dwelling has

suggesting this comparable would require an upward adjustment. Board of review comparables #1, #2, #4, #5 and #6 each have one fireplace, whereas the subject has no fireplace, suggesting each would require a downward adjustment for this amenity. The board of review comparables have improvement assessments that range from \$52,709 to \$59,966 or from \$46.43 to \$52.24 per square foot of above ground living area. The subject's improvement assessment of \$53,385 or \$46.18 per square foot of above ground living area falls within the overall range but slightly below the range on a square foot basis as established by the best comparables in this record. Based on this record, after considering the suggested adjustments to the best comparables, 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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