



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

APPELLANT: Thomas Vinson
DOCKET NO.: 21-05114.001-R-1
PARCEL NO.: 02-36-407-008

The parties of record before the Property Tax Appeal Board are Thomas Vinson, 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: \$15,293
IMPR.: \$79,090
TOTAL: \$94,383

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 dwelling of wood siding exterior construction containing 1,943 square feet of living area. The dwelling was built in 1998. Features of the home include a full basement partially finished with a recreation room,¹ central air conditioning, one fireplace, three bathrooms, and an attached garage with 420 square feet of building area. The property has a 10,019 square foot site and is in Lindenhurst, 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 board of review described the subject dwelling as having a basement partially finished with a recreation room which was supported by the copy of the subject's property record card submitted by the board of review. This description was not refuted by the appellant in rebuttal.

comparables improved with one-story dwellings of wood frame construction each with 1,943 square feet of living area. The homes were built in 1998 and 1999. Each comparable has a full basement, central air conditioning, two bathrooms, and a garage ranging in size from 420 to 693 square feet of building area. Five of the comparables have one fireplace. These properties have the same assessment neighborhood code as the subject and are located within .20 of a mile from the subject property. The comparables have improvement assessments ranging from \$72,124 to \$76,860 or from \$37.12 to \$39.56 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$74,106.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,383. The subject property has an improvement assessment of \$79,090 or \$40.71 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 containing either 1,748 or 1,943 square feet of living area. The homes were built from 1998 to 2000. Each comparable has a full basement partially finished with a recreation room, central air conditioning, 2½ to 3½ bathrooms, and a garage ranging in size from 400 to 772 square feet of building area. Two of the comparables have one fireplace. These properties have the same assessment neighborhood code as the subject and are located within .18 of a mile from the subject property. The comparables have improvement assessments ranging from \$69,390 to \$81,583 or from \$39.70 to \$41.99 per square foot of 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 parties submitted information on seventeen comparable properties to support their respective positions. The comparables area similar to the subject in location and improved with dwellings similar to the subject in age and style. The Board, however, gives less weight to the comparables submitted by the appellant in that none of the homes is reported to have finished basement area, which is dissimilar to the subject's full basement partially finished with a recreation room, and each has one less bathroom than the subject dwelling. The Board gives less weight to board of review comparables #2 and #5 as each property is improved with a home that is approximately 10% smaller than the subject dwelling. The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4 as each property is improved with a dwelling similar to the subject in size and each has a basement partially finished with a recreation room as does the subject property. Neither of the board of review comparables #3 and #4 have a fireplace, dissimilar to the subject, suggesting each would require an upward adjustment for this feature. Comparable #3 has ½ less bathrooms than the subject, suggesting an upward adjustment

would be needed attribute, however, this comparable has a larger garage than the subject suggesting a downward adjustment would be appropriate for this characteristic. Board of review comparable #4 has ½ more bathrooms than the subject and a larger garage than the subject suggesting downward adjustments to the comparable would be appropriate to make the comparable more equivalent to the subject for these features. These three comparables have improvement assessments that range from \$78,882 to \$81,583 or from \$40.60 to \$41.99 per square foot of living area. The subject's improvement assessment of \$79,090 or \$40.71 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments. 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:

December 19, 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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