



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

APPELLANT: George Cutro
DOCKET NO.: 21-05147.001-R-1
PARCEL NO.: 02-34-117-006

The parties of record before the Property Tax Appeal Board are George Cutro, 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: \$5,207
IMPR.: \$2,408
TOTAL: \$7,615

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 6,810 square foot site improved with a 456 square foot garage that was built in 1955. The property 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 appellant was not contesting the improvement assessment. In support of this argument the appellant submitted information on twelve equity comparables with sites ranging in size from 6,752 to 7,022 square feet of land area. Each comparable is a vacant site. The comparables have the same assessment neighborhood code as the subject and are located from 1.54 to 2.01 miles from the subject property. Their land assessments range from \$163 to \$2,643 or from \$.02 to \$.38 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$1,464.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,617. The subject property has a land assessment of \$5,207 or \$.76 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables each improved with a one-story dwelling. The comparables have sites that range in size from 4,580 to 5,000 square feet of land area. These properties have the same assessment neighborhood code as the subject property and are located from .07 to 1.74 miles from the subject property. Their land assessments range from \$4,163 to \$4,548. Each comparable has a land assessment of \$.91 per square foot of land area. The board of review submitted a copy of the subject's property record card disclosing that land values were calculated using a square foot method.

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, #3, #4 and #5 as these properties are most similar to the subject in location being from approximately .07 to .32 of a mile from the subject property. These comparables have sites that are slightly smaller than the subject's site ranging in size from 4,580 to 5,000 square feet of land area. Each comparable has a land assessment of \$.91 per square foot of land area. The subject has a land assessment of \$.76 per square foot of land area and is below each of the best comparables on a per square foot basis. Less weight is given the appellant's comparables and board of review comparable #2 due to differences from the subject property in location. 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:

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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