



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

APPELLANT: Stephanie Crandall
DOCKET NO.: 22-00030.001-R-1
PARCEL NO.: 09-36-203-010

The parties of record before the Property Tax Appeal Board are Stephanie Crandall, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$ 33,177
IMPR.: \$104,009
TOTAL: \$137,186

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2022 tax year.

Findings of Fact

The subject property consists of an owner-occupied residence located in Wauconda Township, Lake County.

The appellant's appeal is based on overvaluation and assessment inequity. In support of these claims, the appellant submitted sales and assessment information on four comparable properties. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$123,177.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$138,158. In response to the appeal, the board of review submitted a copy of decisions issued by the Property Tax Appeal Board regarding the subject property for both the 2020 and 2021 tax years under docket numbers 20-05051.001-R-1 and 21-04279.001-R-1. In the 2020 appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$123,550 based on an agreement by the

parties. In the 2021 appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$130,547 based on an agreement by the parties. The board of review also submitted a schedule of the equalization factors applied in Wauconda Township for the 2015 through 2022 tax years. The board of review asserted the subject property has multiple PTAB decisions during the quadrennial assessment cycle, which began in 2019 and continues through the 2022 tax year. The board of review requested confirmation its 2022 assessment of the subject property of \$138,158, which is a lower assessment than the application of the 2020-2022 factors. The board of review argued the subject's 2022 assessment conforms to statute and although it does not reflect a reduction, "we believe that in the honoring of the lower amount of the multiple decisions during the quadrennial. . ." Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The appellant also 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). However, the Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185), is controlling in this matter and a reduction in the subject's assessment is warranted.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185).

Based on this statutory mandate, the Board finds that its prior year's 2020 decision shall be carried forward to the subsequent tax year or years subject of the same general assessment period subject only to equalization. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's 2020 decision; that the assessment year in question is in a different general assessment period; or that the Board's decision was reversed or modified upon review. For these reasons, the Property Tax Appeal Board finds that a reduction

in the subject's assessment is warranted to reflect the Board's prior 2020 decision plus application of the Wauconda Township equalization factors of 1.0492 and 1.0583 for the 2021 and 2022 tax years, respectively. ($\$123,550 \times 1.0492 = \$129,629$ $\times 1.0583 = \$137,186$).

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:

April 18, 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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