



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

APPELLANT: Jessica Durham
DOCKET NO.: 22-00081.001-R-1
PARCEL NO.: 07-29-107-007

The parties of record before the Property Tax Appeal Board are Jessica Durham, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$13,102
IMPR.: \$47,891
TOTAL: \$60,993

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 2022 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 one-story dwelling of wood siding exterior construction with 1,385 square feet of living area. The dwelling was constructed in 1961. Features of the home include a crawl space foundation, central air conditioning and a 460 square foot garage. The property has an approximately 9,750 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within 0.79 of a mile and in the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of wood siding or brick exterior construction that range in size from 1,344 to 1,472 square feet of living area. The homes were built from 1951 to 1956. Each comparable has a crawl space foundation, and a garage

ranging in size from 300 to 484 square feet of building area. Three dwellings have central air conditioning and four homes each have one fireplace. The comparables have improvement assessments that range from \$44,105 to \$46,870 or from \$31.73 to \$33.55 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$44,320 or \$32.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,993. The subject has an improvement assessment of \$47,891 or \$34.58 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 located from 0.16 of a mile to 1.10 miles and in the same assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,358 to 1,560 square feet of living area. The homes were built from 1959 to 1961 with comparable #5 having an effective age of 1976. Each comparable has a either a concrete slab or crawl space foundation, central air conditioning and a garage ranging in size from 319 to 576 square feet of building area. The comparables have improvement assessments that range from \$47,968 to \$54,110 or from \$34.52 to \$39.35 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 ten equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1 and #4 which lack central air conditioning, a feature of the subject. The Board gives less weight to board of review comparables #1, #2 and #5 which are less similar to the subject in dwelling size, proximity to the subject and/or effective age than other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparables #2, #3 and #5 along with board of review comparables #3 and #4 which are more similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments that range from \$44,733 to \$54,110 or from \$31.84 to \$39.35 per square foot of living area. The subject's improvement assessment of \$47,891 or \$34.58 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, 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: February 20, 2024



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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