



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

APPELLANT: Robert Makela
DOCKET NO.: 22-00083.001-R-1
PARCEL NO.: 06-18-204-007

The parties of record before the Property Tax Appeal Board are Robert Makela, 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: \$6,883
IMPR.: \$40,321
TOTAL: \$47,204

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 vinyl siding exterior construction with 1,053 square feet of living area. The dwelling was constructed in 1946 and has an effective age of 1964. Features of the home include a crawl space foundation, a fully finished attic, central air conditioning and a 750 square foot garage. The property has an approximately 8,060 square foot site and is located in Round Lake Heights, Avon 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 in the same assessment neighborhood code and from 0.04 of a mile to 2.08 miles from the subject. The comparables are improved with one-story dwellings of vinyl siding exterior construction that range in size from 978 to 1,176 square feet of living area. The homes were built from 1946 to 1954 and have effective ages ranging from 1963 to 1975. Each

comparable has a crawl space foundation, a fully finished attic and a garage ranging in size from 280 to 700 square feet of building area. Two dwellings have central air conditioning, and one home has a fireplace. The comparables have improvement assessments that range from \$35,194 to \$40,743 or from \$32.92 to \$36.43 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$32,643 or \$31.00 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 \$47,204. The subject has an improvement assessment of \$40,321 or \$38.29 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject and from 0.98 of a mile to 2.32 miles from the subject property. The comparables are improved with one-story dwellings of vinyl siding or brick exterior construction that range in size from 1,032 to 1,153 square feet of living area. The homes were built from 1942 to 1962 and have effective ages ranging from 1974 to 1990. Each comparable has a crawl space foundation. Three dwellings each have central air conditioning, three homes have a fully finished attic, and three properties have either a 400 or a 616 square foot garage. One dwelling has a fireplace. The comparables have improvement assessments that range from \$42,898 to \$46,723 or from \$39.91 to \$42.24 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 nine equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1 and #3 along with board of review comparables #1, #3 and #4 which, despite having the same neighborhood code, are located less proximate to the subject than other properties in the record. Furthermore, board of review comparable #4 lacks a garage and has an unfinished attic in contrast to the subject's 750 square foot garage and fully finished attic.

The Board finds the best evidence of assessment equity to be appellant comparables #2, #4 and #5 and board of review comparable #2 which are more similar to the subject in location, age/effective age, design, dwelling size and other features. These comparables have improvement assessments that range from \$35,631 to \$44,904 or from \$35.01 to \$39.91 per square foot of living area. The subject's improvement assessment of \$40,321 or \$38.29 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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