



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

APPELLANT: Charles Lynch
DOCKET NO.: 22-00092.001-R-1
PARCEL NO.: 09-24-304-005

The parties of record before the Property Tax Appeal Board are Charles Lynch, 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 **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: \$18,508
IMPR.: \$48,800
TOTAL: \$67,308

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 bi-level dwelling of wood siding exterior construction with 1,220 square feet of living area. The dwelling was constructed in 1979. Features of the home include a lower level with 507 square feet of finished area, 1½ bathrooms, one fireplace and a 675 square foot garage. The property has an approximately 10,420 square foot site and is located in Wauconda, Wauconda 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 three equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with bi-level/raised ranch style dwellings of wood siding or brick and wood siding exterior construction ranging in size from 1,274 to 1,325 square feet of living area. The homes were built in 1980 and 1988. Each comparable has a lower level with finished area

ranging in size from 391 to 940 square feet of area. Comparable #3 has a basement in addition to a lower level. Each dwelling has from 1-bathroom to 2½-bathrooms and a garage ranging in size from 480 to 624 square feet of building area. Two homes have central air conditioning. The comparables have improvement assessments that range from \$48,465 to \$54,665 or from \$38.04 to \$41.26 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$46,970 or \$38.50 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 \$69,572. The subject has an improvement assessment of \$51,064 or \$41.86 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with bi-level/raised ranch style dwellings of vinyl siding, vinyl siding and brick, or wood siding and brick exterior construction ranging in size from 1,188 to 1,248 square feet of living area. The homes were built from 1983 to 1989. Each comparable has a lower level with finished area ranging in size from 520 to 650 square feet, from 1½-bathrooms to 2½-bathrooms, central air conditioning and a garage with either 520 or 540 square feet of building area. The comparables have improvement assessments that range from \$48,068 to \$54,369 or from \$40.46 to \$43.82 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #2 and #3 along with board of review comparables #1 and #2 which differ from the subject in bathroom count, presence of a basement and/or are newer in age when compared to other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparable #1 and board of review comparable #3 which are more similar to the subject in location, age, design, dwelling size and other features. These two comparables have improvement assessments of \$48,068 and \$48,465 or for \$38.04 and \$40.46 per square foot of living area. The subject's improvement assessment of \$51,064 or \$41.86 per square foot of living area falls above the two best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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