



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

APPELLANT: Dari Carre
DOCKET NO.: 22-00099.001-R-1
PARCEL NO.: 06-36-401-057

The parties of record before the Property Tax Appeal Board are Dari Carre, 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: \$27,118
IMPR.: \$139,774
TOTAL: \$166,892

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 2-story dwelling of vinyl siding exterior construction with 3,154 square feet of living area. The dwelling was constructed in 1997. Features of the home include a 1,506 square foot unfinished basement, central air conditioning, one fireplace and a 759 square foot garage. The property has an approximately 21,860 square foot site and is located in Grayslake, 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 as the subject. The comparables are improved with 2-story dwellings of vinyl or wood siding exterior construction ranging in size from 3,170 to 3,241 square feet of living area. The homes were built from 1994 to 2000. Each comparable has a basement ranging in size from 863 to 1,488 square feet of area,

where two have finished area. Each dwelling has central air conditioning and a garage ranging in size from 552 to 792 square feet of building area. Four homes each have one fireplace. The comparables have improvement assessments that range from \$109,285 to \$136,837 or from \$34.37 to \$43.13 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$130,468 or \$41.37 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 \$166,892. The subject has an improvement assessment of \$139,774 or \$44.32 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 1.5-story or 2-story dwellings of vinyl or wood siding exterior construction ranging in size from 2,236 to 2,796 square feet of living area. The homes were built from 1995 to 2003. Each comparable has an unfinished basement ranging in size from 798 to 1,393 square feet of area. Each dwelling has central air conditioning and a garage ranging in size from 484 to 714 square feet of building area. Five homes each have one fireplace. The comparables have improvement assessments that range from \$102,730 to \$127,744 or from \$43.91 to \$46.44 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 eleven equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1 and #4 which have finished basement area in contrast to the subject's unfinished basement. The Board gives less weight to board of review comparables #3, #4 and #5 which are less similar in dwelling size when compared to the subject and 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 #1, #2 and #6 which are more similar to the subject in location, age, and dwelling size, but have varying degrees of similarity to the subject in design, basement size and garage size. These comparables have improvement assessments that range from \$123,324 to \$136,837 or from \$40.60 to \$46.44 per square foot of living area. The subject's improvement assessment of \$139,774 or \$44.32 per square foot of living area falls above the range established by the best comparables in this record on an overall improvement basis and within the range on a per square foot basis. 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: March 26, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dari Carre, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085