



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

APPELLANT: Joseph Junius
DOCKET NO.: 22-00101.001-R-1
PARCEL NO.: 06-21-406-011

The parties of record before the Property Tax Appeal Board are Joseph Junius, 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: \$16,827
IMPR.: \$50,800
TOTAL: \$67,627

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 part 1-story and a part 2-story dwelling of vinyl siding exterior construction with 1,809 square feet of living area.¹ The dwelling was constructed in 1993. Features of the home include an unfinished basement, central air conditioning, and a 462 square foot garage. The property has an approximately 5,290 square foot site and is located in Round Lake Park, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property and within 0.11 of a

¹ The Board finds the best description of the subject property was the subject's property record card with schematic drawing presented by the board of review.

mile from the subject. The properties are improved with 1-story² or 2-story dwellings of vinyl siding exterior construction ranging in size from 1,809 to 1,888 square feet of living area. The homes were built in either 1994 or 1995. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, and a garage with either 420 or 462 square feet of building area. These comparables have improvement assessments ranging from \$51,431 to \$51,985 or from \$27.37 to \$28.44 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$49,652 or \$27.45 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 \$69,408. The subject property has an improvement assessment of \$52,581 or \$29.07 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 and within 0.04 of a mile from the subject. The properties are improved with 1-story³ or 2-story dwellings of vinyl siding exterior construction with either 1,627 or 1,692 square feet of living area. The dwellings were built in either 1993 or 1994. Each comparables has an unfinished basement, central air conditioning, one fireplace, and a garage with either 420 or 462 square feet of building area. These comparables have improvement assessments ranging from \$47,362 to \$49,344 or from \$27.99 to \$30.33 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 record contains seven equity comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparable #1 which has basement finish, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments ranging from \$47,362 to \$51,985 or from \$27.37 to

² The appellant reported its comparable #1 to be a 1-story home; however, the grid analysis disclosed this comparable has above ground living area which exceeds its ground floor living area suggesting it may be a part 2-story home.

³ The board of review reported its comparable #3 to be a 1-story home; however, the grid analysis disclosed this comparable has above ground living area which exceeds its ground floor living area suggesting it may be a part 2-story home.

\$30.33 per square foot of living area. The subject's improvement assessment of \$52,581 or \$29.07 per square foot of living area falls within the range established by the best comparables in this record. However, the subject's higher improvement assessment does not appear justified since it is a slightly smaller dwelling than the appellant's comparables #2, #3, and #4 which are closer in size to the subject than the board of review comparables and each has a fireplace, which the subject lacks. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to 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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