



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

APPELLANT: Michael Mayer
DOCKET NO.: 22-00106.001-R-1
PARCEL NO.: 16-25-404-040

The parties of record before the Property Tax Appeal Board are Michael Mayer, 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: \$127,060
IMPR.: \$143,411
TOTAL: \$270,471

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 brick exterior construction with 3,934 square feet of living area. The dwelling was built in 1968. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 529 square foot garage. The property has an approximately 17,320 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable properties located in the same assessment neighborhood code as the subject property and within 0.56 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,828 to 4,264 square feet of living area. The dwellings were built from 1921 to 1951 with reported effective

ages ranging from 1955 to 1969. The comparables each have a basement with three having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 399 to 696 square feet of building area. The comparables have improvement assessments ranging from \$111,710 to \$158,033 or from \$27.33 to \$37.06 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$133,756 or \$34.00 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 \$270,471. The subject property has an improvement assessment of \$143,411 or \$36.45 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparable properties located in the same assessment neighborhood code as the subject property and from 0.11 of a mile to 1.06 miles from the subject. The comparables are improved with 1.5-story or 2-story dwellings of brick, wood siding, stone and wood siding, or brick and wood siding exterior construction ranging in size from 3,664 to 4,312 square feet of living area. The dwellings were built from 1953 to 1968 and have reported effective ages ranging from 1963 to 1985. The comparables each have a partially finished basement with one of these being a walkout. Each comparable has central air conditioning, one to three fireplaces, and a garage ranging in size from 606 to 840 square feet of building area. The comparables have improvement assessments ranging from \$175,171 to \$220,617 or from \$41.31 to \$54.70 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3 as well as the board of review comparables which have basement finish, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparables #4 and #5 which lack basement finish, like the subject, and are similar to the subject in location, dwelling size, and some features. However, these comparables are considerably older homes than the subject with chronological ages 38 and 44 years older than the subject, respectively. Nevertheless, these comparables have improvement assessments of \$127,001 and \$137,334 or for \$33.18 and \$34.79 per square foot of living area, respectively. The subject's improvement assessment of \$143,411 or \$36.45 per square foot of living area falls above the improvement assessments of the two best comparables in this record. The subject's higher assessment is

logical considering its newer age when compared to the two best comparables. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not warranted.

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

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

APPELLANT

Michael Mayer, 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