



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

APPELLANT: Raymond Young
DOCKET NO.: 22-00144.001-R-1
PARCEL NO.: 14-36-202-025

The parties of record before the Property Tax Appeal Board are Raymond Young, 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: \$59,764
IMPR.: \$222,866
TOTAL: \$282,630

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 two-story dwelling of brick exterior construction with 5,096 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning, four fireplaces and a 902 square foot garage. The property has a 54,562 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment 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 and within .18 of a mile from the subject. The comparables each consist of a two-story dwelling of frame or brick exterior construction built from 1994 to 2000. The dwellings range in size from 4,750 to 5,218 square feet of living area. Each home has an unfinished basement, central air conditioning, one or three

fireplaces and a garage ranging in size from 720 to 876 square feet of building area. Comparables #1 and #3 each have inground swimming pools and comparable #3 also has a gazebo. The comparables have improvement assessments ranging from \$174,270 to \$203,634 or from \$35.70 to \$42.58 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$208,375 or \$40.89 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 \$282,630. The subject property has an improvement assessment of \$222,866 or \$43.73 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 neighborhood code as the subject and within .71 of a mile from the subject. The comparables each consist of a two-story dwelling of brick or brick and frame exterior construction built from 1992 to 2008. The dwellings range in size from 4,972 to 5,592 square feet of living area. Each home has an unfinished basement, central air conditioning, one to five fireplaces and a garage ranging in size from 871 to 1,277 square feet of building area. Comparables #1 and #3 each have inground swimming pools and comparable #3 also has an inground hot tub. Comparable #2 has a balcony. The comparables have improvement assessments ranging from \$225,381 to \$260,869 or from \$42.45 to \$49.97 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 presented a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #3 which is substantially newer than the subject dwelling built in 1996.

Although the comparables present varying degrees of similarity to the subject, the Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #1, #2 and #4 which are relatively close in proximity to the subject and similar in age, design and dwelling size. The Board recognizes that several of these comparables have pool, balcony and gazebo features not present at the subject which would indicate downward adjustments would be necessary to those properties. These seven comparables have improvement assessments ranging from \$174,270 to \$240,317 or from \$35.70 to \$45.66 per

square foot of living area. The subject's improvement assessment of \$222,866 or \$43.73 per square foot of living area falls within the range established by the best comparables in this record which appears to be justified when giving due consideration to adjustments to the best comparable when compared to the subject for differences in features and/or dwelling size.

Based on this record and after considering appropriate adjustments, 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

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