



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

APPELLANT: Melissa Pazely
DOCKET NO.: 22-00146.001-R-1
PARCEL NO.: 14-11-309-001

The parties of record before the Property Tax Appeal Board are Melissa Pazely, 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: \$32,355
IMPR.: \$148,464
TOTAL: \$180,819

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 3,329 square feet of living area. The dwelling was built in 1987. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 759 square foot garage. The property has an approximately 41,505 square foot site and is located in Hawthorn Woods, Ela 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 in two grid analyses on ten equity comparables located from 0.10 of mile to 1.15 miles from the subject, each of which has the same assessment neighborhood code as the subject property. For clarity in the record, the five comparables in the second grid analysis were renumbered #6 through #10 in the order in which they were presented. The comparables are improved with 2-story dwellings of frame,

brick, or frame and brick exterior construction ranging in size from 3,158 to 3,699 square feet of living area. The comparables were built from 1985 to 1997, with comparable #5 having a reported effective age of 1998. The comparables each have an unfinished basement, with two of these described as walkouts. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 682 to 1,259 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments that range from \$106,895 to \$146,200 or from \$31.02 to \$43.22 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$133,992 or \$40.25 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 \$180,819. The subject property has an improvement assessment of \$148,464 or \$44.60 per square foot of living area.

The board of review noted that the appellant's comparables #3, #5, #6, #7, #8, #9, and #10 are lower due to prior board of review reductions and are "isolated examples of inequity."

In support of its contention of the correct assessment, the board of review submitted information on ten equity comparables located from 0.22 of mile to 1.21 miles from the subject, each of which has the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 2,979 to 3,458 square feet of living area. The homes were built from 1983 to 1997 with the oldest home having a reported effective age of 1988. The comparables each have an unfinished basement, with one of these described as a walkout. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 651 to 1,008 square feet of building area. Comparables #1 and #3 both feature an inground swimming pool. The comparables have improvement assessments that range from \$133,286 to \$154,982 or from \$44.57 to \$45.20 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 twenty equity comparables for the Board's consideration. The Board finds each of the parties' comparables to be relatively similar to the subject location, design, age, dwelling size, and some features. Nevertheless, the Board gives less weight to the appellant's comparable #3 as well as board of review comparables #1 and #3 which have inground swimming pools which the subject lacks. The Board gives less weight to the appellant's comparable #5 as well as board of review comparables #4, #5, #6, and #9 which are each located

1 mile or more from the subject and thus are less proximate in location to the subject than other comparables in this record. The Board also gives reduced weight to the appellant's comparables #6 and #7 which appear to be outliers with improvement assessments which are significantly lower than other comparables in this record.

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 \$124,293 to \$151,059 or from \$37.10 to \$44.64 per square of living area. The subject's improvement assessment of \$148,464 or \$44.60 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best 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 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

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