



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

APPELLANT: Amy Van Duyn
DOCKET NO.: 22-00156.001-R-1
PARCEL NO.: 05-26-305-001

The parties of record before the Property Tax Appeal Board are Amy Van Duyn, 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: \$22,191
IMPR.: \$133,703
TOTAL: \$155,894

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 1-story dwelling of brick exterior construction with 3,233 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, two fireplaces, 3.5 bathrooms or 17 fixtures, and a 1,280 square foot attached garage. The subject also has a "wood frame building." The property has an approximately 90,328 square foot site and is located in Ingleside, Grant 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 three equity comparables located from 0.04 of mile to 1.48 miles from the subject, each of which has the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings of brick or frame exterior construction ranging in size from 2,653 to 3,645 square feet of living area. The homes were built from 1989 to 1997. The comparables each have a basement, one of these being a walkout with finished area. Each comparable has central air

conditioning, one or two fireplaces, 2.5 or 3.5 bathrooms or 9 to 13 fixtures, and an attached garage ranging in size from 744 to 952 square feet of building area. Comparable #1 also has one detached garage with 1,888 square feet and comparable #3 also has two detached garages with 3,035 square feet of total combined building area. The comparables have improvement assessments that range from \$107,139 to \$128,592 or from \$35.28 to \$40.38 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$124,300 or \$38.45 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 \$155,894. The subject property has an improvement assessment of \$133,703 or \$41.36 per square foot of living area.

The board of review, through the township senior deputy assessor, asserted 'after adjustments were made to the appellant's comparables, the subject falls within the range.' The board of review provided a copy of the appellant's grid analysis with handwritten adjustments for differences of the comparables when compared to the subject. The comparables' estimated building market values, based on their building assessments, were then adjusted for the estimated market value of the adjustments identified by the board of review to derive at an adjusted market value. The statutory level of assessment of 33.33% was then applied to the adjusted market value to calculate an adjusted assessed value. The board of review asserted after adjustments were made that the subject fell within the range of these comparables and was being equitably assessed.

The board of review did not submit any additional equity evidence in response to this appeal and/or in support of its Notes on Appeal.

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). Based on this limited record, the Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board has given no weight to the market value arguments presented by the board of review which are not responsive to the appellant's inequity argument.

The Board finds the only evidence of assessment equity was submitted by the appellant. The Board finds none of the appellant's comparables are truly similar to the subject due to significant differences from the subject in location, age, dwelling size, bathroom & fixture count, and/or other amenities. Nevertheless, the comparables have improvement assessments ranging from \$107,139 to \$128,592 or from \$35.28 to \$40.38 per square of living area. The Board gives most weight to the comparable #3 which is more similar to the subject in basement finish, fireplace

count, bathroom count, and lacks the additional detached garage(s) that comparables #1 and #3 feature. The subject's improvement assessment of \$133,703 or \$41.36 per square foot of living area falls above the range established by the comparables in this record and above the comparable given most weight by the Board. However, the Board further finds when compared to comparable #2, the subject's assessment appears logical due to the subject's superior attributes including but not limited to its newer age, larger dwelling size, larger basement, larger garage, additional fixtures, and wooden building, which comparable #2 lacks. Based on this limited record, the Board finds the appellant failed to provide 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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