



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

APPELLANT: Jonathan Howard
DOCKET NO.: 22-00162.001-R-1
PARCEL NO.: 06-09-101-031

The parties of record before the Property Tax Appeal Board are Jonathan Howard, 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: \$13,295
IMPR.: \$82,613
TOTAL: \$95,908

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 one-story and part two-story dwelling¹ of wood siding construction with 2,107 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full basement with 1,112 square feet of finished area, central air conditioning and a 441 square foot garage. The property has an approximately 9,583 square foot site and is located in Lake Villa, Lake Villa 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 five equity comparables that have the same assessment neighborhood code as the subject. The appellant

¹ Although both parties reported the subject is a one-story home, the Board finds the best evidence of the subject's design is found in its property record card presented by the board of review, which contains a sketch of the subject dwelling depicting the dwelling is part one-story and part two-story in design.

reported the comparables are improved with one-story² dwellings of wood siding exterior construction ranging in size from 2,150 to 2,325 square feet of living area. The dwellings were built in 1996 or 1999. Each comparable has a full or a partial basement with 266 to 747 square feet of finished area, central air conditioning and a garage ranging in size from 460 to 701 square feet of building area. Four comparables each have a full finished attic and a fireplace. Comparable #4 has a metal utility shed and a gazebo. The comparables have improvement assessments ranging from \$78,122 to \$89,025 or from \$34.79 to \$38.56 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$78,169 or \$37.10 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 \$95,908. The subject property has an improvement assessment of \$82,613 or \$39.21 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 that have the same assessment neighborhood code as the subject. The board of review's comparable #1 is the same property as the appellant's comparable #4, which was previously described. The board of review's comparables #2, #3 and #4 are improved with two-story dwellings of wood siding exterior construction ranging in size from 1,795 to 2,301 square feet of living area. The dwellings were each built in 1996. Each comparable has a full or a partial basement with 786 to 935 square feet of finished area, central air conditioning, a fireplace and a garage containing either 400 or 732 square feet of building area. The comparables have improvement assessments ranging from \$71,039 to \$89,451 or from \$38.87 to \$40.48 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 record contains a total of eight suggested equity comparables for the Board's consideration, as one comparable was common to both parties. The Board has given less weight to board of review comparable #2 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, including the common comparable, which are similar to the subject in location, dwelling size,

² The appellant's grid analysis revealed the comparable dwellings have 550 to 582 square feet of ground floor area with 2,150 to 2,325 square feet of above ground living area, suggesting the dwellings are part one-story and part two-story in design.

age and some features. These best comparables have improvement assessments that range from \$78,122 to \$89,451 or from \$34.79 to \$40.48 per square foot of living area. The subject's improvement assessment of \$82,613 or \$39.21 per square foot of living area falls within the range established by the best comparables in the record. 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: January 16, 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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