



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

APPELLANT: David Zull
DOCKET NO.: 22-00168.001-R-1
PARCEL NO.: 16-29-112-010

The parties of record before the Property Tax Appeal Board are David Zull, 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: \$63,658
IMPR.: \$333,060
TOTAL: \$396,718

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 wood siding exterior construction with 4,936 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement, central air conditioning, a fireplace and a 682 square foot garage. The property has an approximately 21,680 square foot site and is located in Deerfield, West Deerfield 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 property. The comparables have varying degrees of similarity when compared to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments ranging from \$284,377 to \$317,293 or from \$57.97 to \$63.13 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$396,718. The subject property has an improvement assessment of \$333,060 or \$67.48 per square foot of living area. The board of review disclosed the first year of the general assessment period was 2019 and a township equalization factor of 1.0372 was applied in the 2022 tax year to all non-farm properties in West Deerfield Township.

In support of its contention of the correct assessment, the board of review submitted a copy of the Final Administrative Decision issued by the Property Tax Appeal Board's pertaining to the subject property for the 2020 tax year under Docket Number 20-00279.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on an agreement by the parties lowering the subject's assessment to \$383,295. The board of review also contended the subject property received a general homestead exemption in 2022. The board of review explained that the subject's 2022 assessment reflects the Property Tax Appeal Board's 2020 decision plus application of the 2021 and 2022 equalization factors of 0.9979 and 1.0372,¹ respectively, as provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located that have the same assessment neighborhood code as the subject property. The comparables have varying degrees of similarity when compared to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments ranging from \$386,726 to \$423,539 or from \$73.98 to \$83.30 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board the prior tax year under Docket Number 20-00279.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$383,295 based on an agreement by the parties. The Property Tax Appeal Board finds the record disclosed

¹ The board of review provided a list of the equalization factors that were applied in each township located in Lake County from tax years 2015 through 2022 and depicting West Deerfield Township had factors of 0.9979 and 1.0372 in 2021 and 2022, respectively, which were not refuted by the appellant.

that the Lake County quadrennial general assessment period began in the 2019 tax year and continues through the 2022 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied dwelling and that the 2020 and 2022 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax years 2021 and 2022 township equalization factors of 0.9979 and 1.0372, respectively, were applied in West Deerfield Township. Applying section 16-185 of the Property Tax Code results in an assessment of \$396,718, which is equivalent to the 2022 assessment of the subject property as established by the Lake County Board of Review. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

As a final point, the Board finds the equity comparables submitted by the parties have improvement assessments ranging from \$284,377 to \$423,539 or from \$57.97 to \$83.30 per square foot of living area. The subject's improvement assessment of \$333,060 or \$67.48 per square foot of living area falls within the range established by the comparables in this record. The Board finds the subject dwelling is being equitably assessed.

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

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

APPELLANT

David Zull, 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