



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

APPELLANT: Ben Gray
DOCKET NO.: 22-00195.001-R-1
PARCEL NO.: 16-36-306-035

The parties of record before the Property Tax Appeal Board are Ben Gray, 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: \$72,592
IMPR.: \$140,204
TOTAL: \$212,796

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 split-level dwelling of brick exterior construction with 2,186 square feet of above ground living area. The dwelling was constructed in 1965. Features of the home include a basement that is finished with a recreation room, central air conditioning, a fireplace and a 484 square foot garage. The property has a 12,200 square foot site and is located in Highland Park, Moraine 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 four equity comparables that have the same assessment neighborhood code as the subject and are located within .31 of a mile from the subject. The comparables are improved with split-level dwellings of brick and wood siding or vinyl siding and brick exterior construction ranging in size from 2,783 to 2,993 square feet of above ground living area. The dwellings were built from 1964 to

1967 with comparable #3 having a reported effective age of 1980. Each comparable has a basement that is finished with a recreation room, central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 621 square feet of building area. The comparables have improvement assessments ranging from \$106,846 to \$130,611 or from \$35.70 to \$46.08 per square foot of above ground living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$128,708 or \$45.71 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$212,796. The subject property has an improvement assessment of \$140,204 or \$49.79 per square foot of above ground living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within .16 of a mile from the subject property. The board of review's comparable #5 is the same property as the appellant's comparable #1. The comparables are improved with split-level or tri-level dwellings of brick or brick and wood siding exterior construction ranging in size from 2,629 to 3,254 square feet of above ground living area. The dwellings were built from 1961 to 1965 with comparable #2 having a reported effective age of 1970. The board of review reported that two comparables each have a finished lower level and four comparables each have a basement that is finished with a recreation room. Each comparable has central air conditioning and one or three fireplaces. Three comparables each have a garage ranging in size from 440 to 552 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments ranging from \$127,465 to \$158,677 or from \$46.08 to \$49.88 per square foot of above ground 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 the appellant's comparable #4, which appears to be an outlier due to its considerably lower improvement assessment of \$35.70 per square foot of above ground living area in relation to the other comparables in the record with improvement assessments ranging from \$44.73 to \$49.88 per square foot of living area. The Board has given reduced weight to board of review comparables #1, #3 and #4 which differ from the subject in that they either lack a garage, a feature of the subject or they have an inground swimming pool, unlike the subject. Additionally,

board of review comparable #4 has a considerably larger dwelling size when compared to the subject.

The Board finds the parties' remaining comparables are overall more similar to the subject in location, dwelling size, age and some features. These best comparables have improvement assessments ranging from \$124,478 to \$146,755 or from \$44.73 to \$49.88 per square foot of above ground living area. The subject's improvement assessment of \$140,204 or \$49.79 per square foot of above ground 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: February 20, 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

Ben Gray, 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