



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

APPELLANT: Tammy Hoffman
DOCKET NO.: 22-00202.001-R-1
PARCEL NO.: 05-23-200-059

The parties of record before the Property Tax Appeal Board are Tammy Hoffman, 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: \$8,254
IMPR.: \$64,855
TOTAL: \$73,109

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 frame exterior construction with 1,816 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, three full baths, one half bath, a 400 square foot garage and a 192 square foot shed. The property has a 11,735 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 a grid analysis, schematic diagrams and exterior photographs of the subject and four equity comparables that have the same assessment neighborhood code as the subject and are located within .56 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,508 to 1,850 square feet of living area. The dwellings were

built from 1955 to 2018 with comparable #2 having a reported effective age of 1978. The comparables each have a basement with comparable #1 having finished area. Three comparables have central air conditioning. Each comparable has one or two full baths and comparable #1 also has a half bath. Each comparable has a garage ranging in size from 338 to 529 square feet of building area, two of which are located in the basement. Comparable #1 has a shed. The comparables have improvement assessments ranging from \$49,891 to \$56,302 or from \$29.06 to \$34.29 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$58,112 or \$32.00 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 \$73,109. The subject property has an improvement assessment of \$64,855 or \$35.71 per square foot of living area.

In response to the appeal, the board of review submitted a letter prepared by the township assessor, as well as a copy of the appellant's grid analysis. The assessor contended that by adjusting the appellant's comparables for differences in the number of bathrooms, lack of finished basement area and lack of a shed, results in adjusted improvement assessments ranging from \$54,766 to \$58,502 or from \$31.62 to \$36.32 per square foot of living area.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within .61 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,134 to 1,632 square feet of living area. The dwellings were built from 1990 to 2015 with comparable #2 having a reported effective age of 2011. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning and one or two full baths. Four comparables each have a half bath. Comparable #5 has a fireplace. Each comparable has a garage ranging in size from 384 to 744 square feet of building area. The comparables have improvement assessments ranging from \$42,300 to \$56,031 or from \$32.47 to \$37.30 per square foot of living area. The assessor contends that by adjusting these comparables for differences in the number of bathrooms, lack of finished basement area and lack of a shed, results in adjusted improvement assessments ranging from \$45,158 to \$58,064 or from \$35.15 to \$39.82 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 nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2 due to their considerably older dwelling ages when compared to the subject. The Board has also given less weight to the appellant's comparables #3 and #4, as well as board of review comparables #3, #4 and #5 due to their less similar dwelling sizes when compared to the subject.

The Board finds board of review comparables #1 and #2 are similar to the subject in location. However, both comparables are inferior to the subject in that each dwelling is approximately 11% smaller than the subject, has a fewer number of bathrooms and less basement finish, if any, when compared to the subject. Additionally, board of review comparable #1 is 14 years older than the subject and each comparable lacks a shed, a feature of the subject, suggesting upward adjustments would be required for these differences to make the comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of \$52,337 and \$56,031 or \$32.47 and \$34.33 per square foot of living area. The subject's improvement assessment of \$64,855 or \$35.71 per square foot of living area is greater than the two best comparables in the record, but appears to be justified given its superior dwelling size, age and features. Therefore, 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

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