



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

APPELLANT: Tan & Pamela Lee
DOCKET NO.: 22-00256.001-R-1
PARCEL NO.: 11-06-400-003

The parties of record before the Property Tax Appeal Board are Tan & Pamela Lee, the appellants; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:

F/Land:	\$422
Homesite:	\$7,631
Residence:	\$74,162
Outbuildings:	\$10,842
TOTAL:	\$93,057

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of frame exterior construction with 2,364 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement, central air conditioning, a fireplace, a pole barn and a 506 square foot garage. The parcel contains 4.897 acres, of which consists of 4.17 acres of farmland and .73 of an acre homesite.¹ The property is located in Grayslake, Libertyville Township, Lake County.

¹ The appellants contend the homesite contains .35 acres but did not provide any documentary evidence in support of this claim. At the hearing the Administrative Law Judge requested the Lake County Board of Review provide a breakdown of the subject's land. The board of review provided a Land Line Details printout of the subject that disclosed 4.17 acres of farmland and a .73-acre homesite.

The appellants appeared before the Property Tax Appeal Board by virtual hearing via the Webex Platform contending assessment inequity with respect to the land assessment and overvaluation as the bases of the appeal.² In support of these arguments the appellants submitted information on four comparable sales of improved properties that sold from September 2016 to July 2021 for prices ranging from \$400,000 to \$660,000. These comparables have land assessments ranging from \$44,253 to \$105,750. The appellants testified how the land values for these sales were determined. The appellants took the actual sale price minus the assessed market value of the buildings equals total land value divided by the number of acres of land equals per acre value of land. Then adjusted for equalization for subsequent years. The appellants used an average per acre value for this appeal. Median value is used for equalization only but whether median value or average value is used, there is still a substantial difference between assessed per market value and actual sales in the neighborhood. The appellants also submitted additional spreadsheets that explained how the assessment request for the subject's residential land value was determined. The appellant also disclosed the subject is an owner-occupied residence.

At hearing and in the written record the appellants stated that the quadrennial reassessment year and the application of the law was misrepresented to her. When reviewing prior years' stipulations, Ms. Lee did not think the prior years of stipulations were presented to her correctly as her property contains farmland and farm buildings. Ms. Lee argued that Mr. Perry told her that 2017 to 2021 was the 4-year general assessment period and the 2017 agreement "must" roll over each year to 2021 plus equalization. This misrepresentation was made outside of the actual hearing and outside the presence of the administrative law judge. A citizen appealing their assessment should not have to anticipate that an employee of the Lake County Chief Assessment Office, would fail to accurately state the re-assessment year. Had this not been misrepresented by the county assessment office representative, the appellants argued an agreement for any years after 2017 would have not been made. Because of this misrepresentation, the appeal for the 2022 tax year should be based on the evidence submitted with this appeal.

Based on the foregoing evidence, the appellants requested a reduction in the subject's homesite assessment to \$5,131.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,454, consisting of a \$422 farmland assessment, which is based on farmland soil types and productivity indices. (See 35 ILCS 200/10-110 through 10-125), a \$10,842 outbuildings assessment, a \$7,584 homesite assessment and a \$74,606 residence assessment.³ The homesite and residential dwelling assessments have a combined total of \$82,190, which reflects a market value of \$246,595 or \$104.31 per square foot of living area, when applying the statutory level of assessment of 33.33%. The board of review noted 2019 was the first year of the General Assessment Cycle and an equalization factor of 1.022 was applied to all non-farm properties in Libertyville Township for 2022 tax year.

² At hearing, the appellant confirmed that only the homesite assessment was being contested. The appellant was not contesting the assessments for farmland, farm buildings and residence.

³ The Board finds the "Board of Review Notes on Appeal" miscalculated the homesite assessment and the residence assessment. Based on the board of review final decision submitted by the appellants for the 2022 tax year, the subject has a total land assessment of \$8,006 minus the farmland assessment of \$422 equals a homesite assessment of \$7,584. The total improvement assessment of \$85,448 minus farm outbuildings assessment of \$10,842 equals a residence assessment of \$74,606.

Appearing on behalf of the board of review was Jack Perry, Mass Appraisal Specialist for the Lake County Board of Review. At hearing and in written response to the appellant's statement regarding misrepresentation of information regarding the assessment periods in Lake County, Mr. Perry stated he understands assessment process as well as the rollover law (35 ILCS 200/16-185) can be extremely confusing to pro se appellants. With that said, the description of the events given by the appellant is wholly inaccurate. Mr. Perry noted he has been a state licensed appraiser for 15 years and has been employed by Lake County for approximately 4 years, overseeing the processing of all residential Property Tax Appeal Board appeals for Lake County the past 3 years. Mr. Perry stated there were five stipulations signed by the appellant from 2017 to 2021. The 2017 and 2018 appeals were from the 2015 to 2018 assessment period, while the 2019, 2020 and 2021 stipulations were for the current assessment period from 2019 to 2022. The stipulated values for the 2017, 2018 and 2020 appeals were equal to the requested amount in each respective appeal. The 2021 stipulated value was within \$500 of the requested assessment. For these reasons, Mr. Perry believes there is no logical argument to be made that any purported misrepresentation affected the decision making of the appellant on these four appeals. Mr. Perry further noted the 2019 appeal had a requested assessed value approximately \$20,000 lower than the other four appeals. To the best of his recollection, when he asked Ms. Lee about the difference, she was unsure. Mr. Perry further noted that the 2019 stipulated value was less than the 2018 stipulation even though a positive equalization factor of 1.0053 was applied in 2019 for Libertyville Township, clearly showing each assessment period was negotiated independently.

In support of its contention of the correct assessment, the board of review argued the Property Tax Appeal Board issued a decision pertaining to the subject property for the prior 2021 tax year under Docket Number 21-00225.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on evidence submitted by the parties lowering the subject's assessment to \$91,443. The board of review noted the subject received a general homestead exemption in 2022 and the subject's assessment for the 2022 tax year was calculated by applying the 2022 equalization factor of 1.022 to the Property Tax Appeal Board's 2021 decision, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's 2022 assessment is \$93,455.

In further support, the board of review submitted information on five comparables that sold from January 2021 to March 2022 for prices ranging from \$373,000 to \$897,000. The comparables have land assessments ranging from \$39,165 to \$60,276.

Based on the foregoing evidence, the board of review requests to sustain the subject's assessment.

The Property Tax Appeal Board takes notice the property was the subject matter of an appeal before the Board for the 2019 tax year under Docket No. 19-00682.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment. The favorable decision resulted in a total land assessment of \$7,542, a total improvement assessment of \$81,509 which equals a total assessment of \$89,051. The record further revealed based on the "Board of Review Notes on Appeal" the subject's land assessment included a \$271 farmland assessment and the improvement assessment included a \$10,842 farm outbuildings assessment for the 2019 tax year. This results in a homesite assessment of \$7,271 ($\$7,542 - \$271 = \$7,271$)

and an improvement assessment of \$70,667 ($\$81,509 - \$10,842 = \$70,667$). The Board also takes notice that equalization factors for the 2020 and 2021 tax years for all non-farm properties in Libertyville township were 1.0096 and 1.0171, respectively.⁴

Conclusion of Law

As an initial matter, the Property Tax Appeal Board lacks jurisdiction to address any procedural errors or oversights by a local board of review. The jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the subject property for the tax year that is under appeal. However, the Board does find it problematic that the board of review final decision does not show the parcel's assessment breakdown of the farmland, homesite, farm outbuildings and residence.

The taxpayer contends in part 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 appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board finds, however, that this matter is controlled by Sec. 16-185 of the Property Tax Code (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.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-00682.001-R-1 in which a

⁴ At hearing, the Administrative Law Judge requested the Lake County Board of Review provide equalization factors for the 2019 and 2020 tax years for Libertyville Township. Mr. Perry emailed the ALJ a chart that included the equalization factors for the requested tax years.

decision was issued based on the evidence in the record reducing the subject's total assessment to \$89,051 (\$271 farmland, \$10,842 farm outbuildings, \$7,271 homesite, \$70,667 residence). The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2022 tax years are within the same general assessment period and equalization factors of 1.0096, 1.0171, and 1.022 were applied to all non-farm properties in Libertyville Township for the 2020, 2021 and 2022 tax years, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's 2019 decision results in a total assessment of \$93,057 ($\$7,271 \times 1.0096 \times 1.0171 \times 1.022 = \$7,631$ homesite + $\$70,667 \times 1.0096 \times 1.0171 \times 1.022 = \$74,162$ residence + \$422 farmland + \$10,842 farm outbuildings = \$93,057 total assessment) which is less than the subject's final 2022 assessment as established by the board of review of \$93,454. Considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds a reduction in the subject's improvement assessment is warranted.

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:

May 21, 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

Tan & Pamela Lee
P. O. Box 66
Grayslake, IL 60030

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085