



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

APPELLANT: Meena Macwan
DOCKET NO.: 22-00335.001-R-1
PARCEL NO.: 07-19-401-220

The parties of record before the Property Tax Appeal Board are Meena Macwan, the appellant; 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: \$30,142
IMPR.: \$88,514
TOTAL: \$118,656

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 2-story dwelling of wood siding exterior construction with 2,262 square feet of living area. The dwelling was constructed in 1999 and is approximately 23 years old. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, and a 576 square foot garage. The property has an approximately 23,522 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant both contends overvaluation and assessment inequity regarding both the land and improvement assessments as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables located within 0.41 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in

¹ The parties differ regarding the subject's basement finish. The Board finds the best evidence of basement finish is found in the subject's property record card presented by the board of review which was not refuted by the appellant in written rebuttal.

size from 10,020 to 11,760 square feet of land area and are improved with 2-story homes of frame exterior construction ranging in size from 2,008 to 2,303 square feet of living area. The dwelling range in age from 23 to 26 years old. Each home has a basement, central air conditioning, and a garage ranging in size from 440 to 632 square feet of building area. Three homes have a fireplace. The comparables have land assessments ranging from \$21,478 to \$25,213 or of \$2.14 per square foot of land area and have improvement assessments ranging from \$78,807 to \$87,401 or from \$36.21 to \$43.53 per square foot of living area. These comparables sold from June 2019 to January 2022 for prices ranging from \$309,292 to \$330,237 or from \$141.48 to \$162.68 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,656. The subject's assessment reflects a market value of \$356,004 or \$157.38 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The subject has a land assessment of \$30,142 or \$1.28 per square foot of land area and an improvement assessment of \$88,514 or \$39.13 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on nine comparables presented in two grid analyses.² The comparables are located within 0.42 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 6,970 to 14,810 square feet of land area and are improved with 2-story homes of wood siding exterior construction ranging in size from 2,016 to 2,372 square feet of living area. The dwellings were built in 1995 or 1998. Each home has a basement, six of which have finished area, central air conditioning, and a garage ranging in size from 400 to 724 square feet of building area. Seven homes each have a fireplace. The comparables have land assessments ranging from \$14,943 to \$28,260 or of \$1.91 or \$2.14 per square foot of land area and have improvement assessments ranging from \$82,517 to \$92,252 or from \$35.80 to \$40.93 per square foot of living area. Five comparables sold from January 2021 to August 2022 for prices ranging from \$318,000 to \$410,000 or from \$153.18 to \$172.85 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant 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).

With respect to land assessment equity, the record contains a total of thirteen comparables for the Board's consideration, which are similar to the subject in location but are smaller lots than the

² The two grid analyses which contain two duplicate comparables are renumbered as comparables #1 through #9.

subject property. These comparables have land assessments ranging from \$14,943 to \$28,260 or of \$1.91 or \$2.14 per square foot of land area. The subject's land assessment of \$30,142 or \$1.28 per square foot of land area falls above the range established by the comparables in terms of total land assessment and below the range on a per square foot basis, which is logical given the subject is a larger lot than the comparables. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this record, and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to improvement assessment equity, the record contains a total of thirteen comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #1, #3, and #9, which lack finished basement area that is a feature of the subject.

The Board finds the best evidence of improvement assessment equity to be the board of review's comparables #2, #4, #5, #6, #7 and #8, which are similar to the subject in dwelling size, age, location, and features. These most similar comparables have improvement assessments ranging from \$82,666 to \$92,252 or from \$37.70 to \$40.87 per square foot of living area. The subject's improvement assessment of \$88,514 or \$39.13 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, and after considering appropriate adjustments to the best comparables for differences from 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 improvement assessment is not justified.

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 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 comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #9, which lack finished basement area that is a feature of the subject. Moreover, the appellant's comparables #2 and #3 sold less proximate in time to the assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #2, #4, #7 and #8, which are similar to the subject in dwelling size, age, location, and features, although these comparables have smaller lots than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$318,000 to \$410,000 or from \$153.18 to \$172.85 per square foot of living area, including land. The subject's assessment reflects a market

value of \$356,004 or \$157.38 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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:

July 18, 2023



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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