



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

APPELLANT: Tina Elling
DOCKET NO.: 22-00409.001-R-1
PARCEL NO.: 09-02-402-014

The parties of record before the Property Tax Appeal Board are Tina Elling, 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: \$23,694
IMPR.: \$76,228
TOTAL: \$99,922

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 1-story dwelling of vinyl siding exterior construction with 2,426 square feet of living area. The dwelling was constructed in 2014. Features of the home include a walkout basement,¹ central air conditioning, and a 530 square foot garage. The property has an 11,247 square foot site and is located in Volo, Wauconda Township, Lake County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located from 0.82 of a mile to 8.83 miles from the subject. The parcels range in size from 9,500 to 39,320 square feet of land area and are improved with 1-story homes of wood or vinyl siding exterior construction ranging in size from

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

2,127 to 2,618 square feet of living area. The dwellings were built from 1956 to 2016. Two homes each have a basement and one home has a fireplace. Each home has central air conditioning and a garage ranging in size from 462 to 672 square feet of building area. The comparables have land assessments ranging from \$5,962 to \$22,041 or from \$0.15 to \$2.32 per square foot of land area and have improvement assessments ranging from \$68,128 to \$88,854 or from \$32.03 to \$37.94 per square foot of living area. Based on this evidence the appellant requested reductions in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,922. The subject property has a land assessment of \$23,694 or \$2.11 per square foot of land area and has an improvement assessment of \$76,228 or \$31.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within 0.10 of a mile from the subject. The parcels range in size from 9,120 to 12,940 square feet of land area and are improved with 1-story homes of vinyl siding or vinyl siding and brick exterior construction with 2,426 square feet of living area. The dwellings were built in 2013 or 2014. Each home has a basement, one of which has finished area, central air conditioning, and a 530 square foot garage. One home has a fireplace. The comparables have land assessments ranging from \$21,170 to \$24,349 or \$1.88 and \$2.32 per square foot of land area and have improvement assessments ranging from \$80,479 to \$85,239 or from \$33.17 to \$35.14 per square foot of living area.

The board of review submitted a letter from the township assessor's office asserting the appellant's comparables #1 and #2 are in different townships than the subject and the appellant's comparable #3 is in a different neighborhood than the subject and is a smaller home than the subject. 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 record contains a total of six equity comparables for the Board's consideration. With respect to land assessment equity, the Board gives less weight to the appellant's comparables #1 and #2, which are located more than one mile from the subject and are substantially larger lots than the subject. The Board finds the best evidence of land assessment equity to be the appellant's comparable #3 and the board of review's comparables, which are more similar to the subject in location and lot size. These comparables have land assessments ranging from \$21,170 to \$24,349 or of \$1.88 and \$2.32 per square foot of land area. The subject's land assessment of \$23,694 or \$2.11 per square foot of land 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 land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to improvement assessment equity, the Board gives less weight to the appellant's comparables #1 and #2, which are located more than one mile from the subject, and to the appellant's comparable #3, which is less similar to the subject in dwelling size than the other comparables in this record. The Board also gives less weight to the board of review's comparable #2, which has finished basement area unlike the subject. The Board finds the best evidence of improvement assessment equity to be the board of review's comparables #1 and #3, which are similar or identical to the subject in dwelling size, age, location, and features. These two comparables have improvement assessments of \$84,235 and \$85,239 or of \$34.72 and \$35.14 per square foot of living area, respectively. The subject's improvement assessment of \$76,228 or \$31.42 per square foot of living area falls below 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.

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

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APPELLANT

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COUNTY

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