



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

APPELLANT: Jeff Holmquist
DOCKET NO.: 22-00426.001-R-1
PARCEL NO.: 14-32-405-002

The parties of record before the Property Tax Appeal Board are Jeff Holmquist, 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: \$46,635
IMPR.: \$151,093
TOTAL: \$197,728

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 single-family dwelling of frame exterior construction with 3,337 square feet of above-ground living area. The dwelling was constructed in 1981 and is approximately 41 years old. Features of the home include a lower level with finished area, a partial unfinished basement, central air conditioning, a fireplace and a 527 square foot garage. The property has a 47,491 square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of these arguments, the appellant submitted information on three equity comparables located within .66 of a mile from the subject. The comparable parcels range in size from 44,633 to 52,019 square feet of land area and have land assessments ranging from \$45,646 to \$48,082 or from \$0.90 to \$1.02 per square foot of land area. The comparable parcels are each improved with a two-story dwelling of frame or brick

with frame exterior construction ranging in age from 37 to 55 years old. The homes contain either 2,820 or 3,268 square feet of above-ground living area. Features include a full or partial unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 480 to 816 square feet of building area. The comparables have improvement assessments ranging from \$116,762 to \$128,466 or from \$39.31 to \$41.76 per square foot of living area.

Based on this evidence, the appellant requested a reduced land assessment of \$45,000 or \$0.95 per square foot of land area and a reduced improvement assessment of \$120,000 or \$35.96 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 \$197,728. The subject property has a land assessment of \$46,635 or \$0.98 per square foot of land area and an improvement assessment of \$151,093 or \$45.28 per square foot of living area.

As part of the grid analysis prepared by the township assessor, it was asserted that the subject dwelling is the "second largest split level home in the [neighborhood] – assessor comps are the five other largest split levels in the subject [neighborhood]." As to the appellant's evidence, it was noted that each dwelling was a two-story, not comparable to the subject.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on five equity comparables located within .78 of a mile from the subject. The comparable parcels range in size from 23,429 to 76,532 square feet of land area and have land assessments ranging from \$25,527 to \$56,697 or from \$0.74 to \$1.09 per square foot of land area. The comparable parcels are each improved with a split-level dwelling of frame or brick and frame exterior construction. The homes were built from 1945 to 1972 with comparables #1 and #3 having reported effective ages of 1985 and 1972, respectively. The homes range in size from 2,109 to 3,487 square feet of above-ground living area. Features include a lower level with finished area and comparables #4 and #5 each have unfinished partial basements. Four of the homes have central air conditioning. Each dwelling has one or three fireplaces. Four of the comparables have one or two garages ranging in total size from 546 to 880 square feet of building area. The comparables have improvement assessments ranging from \$103,199 to \$186,686 or from \$48.04 to \$59.05 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's land and improvement assessments.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal concerning both the land and improvement assessments of the subject property. 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 *met/did not meet* this burden of proof and a reduction in the subject's assessment *is/is not* warranted.

As to the land inequity argument, the parties submitted a total of eight comparables to support their respective positions before the Property Tax Appeal Board. For purposes of land equity, the Board has given reduced weight to board of review comparables #1, #3, #4 and #5 due to significant differences in lot size as compared to the subject parcel.

The Board finds the best evidence of land assessment equity to be the appellant's comparables and board of review comparable #2 as these parcels bracket the subject in lot size. These four properties have land assessments ranging from \$45,646 to \$48,082 or from \$0.90 to \$1.06 per square foot of land area. The subject has a land assessment of \$46,635 or \$0.98 per square foot of land area which falls within the range of the best most similar land comparables in the record. Based on this evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment was inequitable and thus, no reduction is warranted.

As to the improvement inequity argument, the parties submitted a total of eight comparables to support their respective positions before the Property Tax Appeal Board. For purposes of improvement equity, the Board has given little weight to the appellant's comparables which are each two-story style dwellings as compared to the subject's split-level design.

On this record, the Board finds the best evidence of assessment equity to be the board of review comparables which are each similar to the subject in design, but present varying degrees of similarity in age/effective age, dwelling size and some features. In particular, only board of review comparables #4 and #5 have partial unfinished basements like the subject, suggesting upward adjustments would be needed for comparables #1, #2 and #3 to account for this amenity. Similarly, comparable #5 lacks any garage and would necessitate an upward adjustment for this feature. These best five comparables had improvement assessments that ranged from \$103,199 to \$186,686 or from \$48.04 to \$59.05 per square foot of living area. The subject's improvement assessment of \$151,093 or \$45.28 per square foot of living area falls within the range established by the best comparables in this record in terms of overall improvement assessment and below the range on a square-foot basis which appears to be logical after considering adjustments to the best comparables for differences in age, size and other features when compared to the subject. Based on this record 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.

Thus, in conclusion, the Board finds that the record fails to support a reduction in either the land or improvement assessment of the subject property based on clear and convincing evidence. Therefore, no reduction in the subject's land or improvement assessments is warranted on this record.

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: March 26, 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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