



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

APPELLANT: Jojo George Mattam
DOCKET NO.: 22-00432.001-R-1
PARCEL NO.: 06-32-303-016

The parties of record before the Property Tax Appeal Board are Jojo George Mattam, 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: \$13,411
IMPR.: \$106,248
TOTAL: \$119,659

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 single-family dwelling of vinyl siding exterior construction with 3,433 square feet of living area. The dwelling was constructed in 2006 and is approximately 16 years old. Features of the home include a full basement with a recreation room, central air conditioning, a fireplace and a 609 square foot garage. The property has a 9,270 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of the argument, the appellant submitted information on nine equity comparables located in the same neighborhood code as the subject and from .06 to .66 of a mile from the subject. The parcels range in size from 9,100 to 12,110 square feet of land area and have land assessments ranging from \$12,681 to \$13,634 or from \$1.10 to \$1.46 per square foot of land area. The parcels are each improved with a two-story frame dwelling ranging in age from 16 to 18 years old. The homes range in size from 3,433 to

3,523 square feet of living area. Each dwelling has a basement, one of which has finished area. Features include central air conditioning, a fireplace and a 609 square foot garage. The comparables have improvement assessments ranging from \$91,466 to \$95,173 or from \$26.64 to \$27.53 per square foot of living area.

Based on this evidence, the appellant requested a reduced land assessment of \$12,750 or \$1.38 per square foot of land area and a reduced improvement assessment of \$94,300 or \$27.47 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 \$119,659. The subject property has a land assessment of \$13,411 or \$1.45 per square foot of land area and an improvement assessment of \$106,248 or \$30.95 per square foot of living area.

As part of the final decision for tax year 2022 issued by the Lake County Board of Review and filed in this appeal by the appellant, the basis for the assessment decision was, in pertinent part, stated as "a prior PTAB [Property Tax Appeal Board] decision plus the application of the appropriate township factor(s)."

In a responsive letter to the appeal, the board of review asserted the subject property was an owner-occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket Number 19-04909.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$104,990 based upon the stipulation of the parties. The board of review further explained that the township's general assessment period began in 2019 and runs through tax year 2022.

It further indicated that Avon Township applied equalization factors for tax years 2020, 2021 and 2022 of 1.0423, 1.0510 and 1.0404, respectively, as shown in a submitted chart, to all non-farm properties in the township. The board of review further explained that applying each of these respective equalization factors would have resulted in the subject's 2022 assessment of \$119,659, rounded, in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Based on the provisions of the Property Tax Code, the board of review requested confirmation of the subject's assessment for tax year 2022.

In addition, the board of review presented three equity comparables which are located in the same neighborhood code assigned by the assessor as the subject property and within .23 of a mile from the subject. The parcels range in size from 9,100 to 16,300 square feet of land area and have been improved with two-story dwellings of vinyl siding exterior construction. The homes were built in either 2004 or 2006, with the oldest dwelling having a reported effective age of 2009. The dwellings contain either 3,433 or 3,539 square feet of living area with a full basement with finished area. Features include central air conditioning and a garage of either 609 or 701 square feet of building area. Two comparables each have a fireplace. The comparables have land assessments ranging from \$13,329 to \$15,443 or from \$0.95 to \$1.46 per square foot of land area and improvement assessments ranging from \$106,665 to \$108,153 or from \$30.56 to \$31.16 per square foot of living area.

Based upon the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The Property Tax Appeal Board takes notice that the subject property was the matter of an appeal before the Board for the 2019 tax year under Docket Number 19-04909.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$104,990 based on an agreement of the parties. The Property Tax Appeal Board finds that Lake County's general assessment period began in the 2015 tax year and runs through the 2018 tax year. The Lake County Board of Review disclosed that for tax years 2020, 2021 and 2022, township equalization factors of 1.0423, 1.0510 and 1.0404 were applied, respectively, in Avon Township. The Board finds Section 16-185 of the Property Tax Code controls in this matter (see also Property Tax Appeal Board Standing Order #3).

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. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2019 through 2022 tax years are in the same general assessment period. Equalization factors of 1.0423, 1.051 and 1.0404 were applied, respectively, in Avon Township for the 2020, 2021 and 2022 tax years. Furthermore, the 2019 decision of the Property Tax Appeal Board was not reversed or modified upon review and there was no evidence the property 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 prior 2019 decision, results in an assessment of approximately \$119,659. ($\$104,990 \times 1.0423 = \$109,431 \times 1.0510 = 115,012 \times 1.0404 = 119,658$). The subject's 2019 assessment is \$119,659. Considering the statutory provisions of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds a reduction in the subject's assessment is not warranted.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains twelve equity comparables submitted by the parties to support their respective arguments. The Board has given reduced weight to appellant's comparables #4 and #5 along with board of review comparable #2 due to differences in dwelling size as compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #3, #6, #7, #8 and #9 along with board of review comparables #1 and #3 which have varying degrees

of similarity to the subject and present improvement assessments ranging from \$91,466 to \$106,987 or from \$26.64 to \$31.16 per square foot of living area. The subject property has an improvement assessment of \$106,248 or \$30.95 per square foot of living area, which falls within the range of the best equity comparables in the record. The appellant also challenged the land assessment and the Board finds the best land assessment equity comparables in terms of size are appellant's comparables #4, #5, #6, #8 and #9 and board of review comparable #2. These properties have land assessments of \$1.36 to \$1.46 per square foot of land area. The subject has a land assessment of \$1.45 per square foot of land area which is within the range of the best land assessment equity comparables in the record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement and/or land was inequitably assessed and a reduction in the subject's assessment is not justified.

For the foregoing reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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:

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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