



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

APPELLANT: Andrew Hall
DOCKET NO.: 22-00462.001-R-1
PARCEL NO.: 15-33-108-010

The parties of record before the Property Tax Appeal Board are Andrew Hall, 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 **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:

LAND: \$29,495
IMPR.: \$102,210
TOTAL: \$131,705

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 parties appeared before the Property Tax Appeal Board for a hearing at the Lake County Board of Review Office in Waukegan pursuant to a prior written notice. Appearing on behalf of the appellant was Andrew Hall and appearing on behalf of the Lake County Board of Review was Mass Appraisal Specialist, Jack Perry.

The subject property consists of a 1-story dwelling of wood siding exterior construction with 1,852 square feet of living area. The dwelling was constructed in 1979. Features of the home include a basement/lower level with finished area, central air conditioning, a fireplace and a 462 square foot garage. The property has a 6,830 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity regarding both the land and improvement assessments as the basis of the appeal. The appellant argued that he presented eight land comparables that are

not influenced by a significant structure, such as train tracks that would cause their land assessments to be lower than the subject. The appellant also contends there is a factual error in the subject's assessment as the subject is being assessed for deck that has been removed. As to the subject's improvement assessment, the appellant contends these comparables are similar to the subject in style and quality. However, improvements have been made to each property unlike the subject while still having a lower improvement assessment than the subject.

In support of the land inequity argument the appellant submitted information on eight land comparables with the same assessment neighborhood code as the subject and located within .50 of a mile from the subject. The comparables have land sizes ranging from 6,830 to 10,180 square feet of land area with land assessments ranging from \$25,276 to \$29,129 or from \$2.83 to \$3.54 per square foot of land area.

In support of the improvement inequity argument, the appellant submitted information on four comparables of tri-level¹ dwellings of wood siding exterior construction, each containing 1,852 square feet of living area. The dwellings were built from 1978 to 1980. Each comparable has a basement, central air conditioning, and a garage with 462 square feet of building area. Comparable #2 has a new roof in 2018 and a concrete deck. Comparable #3 has cherry cabinets and roofing in 2015. Comparable #4 has a sunroom and wood deck. The appellant also provided information that disclosed comparable #1 has full finished basement and comparables #2, #3 and #4 have either a 580 or 581 square foot finished recreation room in basement/lower level. The comparables have improvement assessments that range from \$91,388 to \$102,738 or from \$49.35 to \$55.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,126. The subject property has a land assessment of \$29,495 or \$4.32 per square foot of land area and an improvement assessment of \$103,631 or \$55.96 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis labeled "land equity" containing five comparables and a grid analysis labeled "building equity" containing five comparables with the same assessment neighborhood code as the subject and located within .14 of a mile from the subject. Mr. Perry testified that comparables #4 and #5 on the land equity grid are also being used as improvement equity comparables as they are identical in dwelling size to the subject. These comparables will be described as comparables #6 and #7, respectively, in the improvement equity analysis.

The five-land equity comparables each have a site size with 6,830 square feet of land area and a land assessment of \$29,495 or \$4.32 per square foot of land area.

The seven-improvement equity comparables are described as tri-level dwellings of wood siding exterior construction, with each containing 1,852 square feet of living area. The dwellings were built in 1979 and 1980. Each comparable has a basement/lower level, four of which have a 580 to

¹ Although the appellant's grid analysis disclosed that each comparable is a 1-story dwelling, the photographic evidence submitted by the appellant indicates each comparable is a tri-level dwelling.

594 square foot finished recreation room. Each comparable has central air conditioning and a garage with 462 square feet of building area. Four comparables each have one fireplace. Three comparables have a wood deck and one comparable has a metal utility shed. The comparables have improvement assessments that range from \$108,723 to \$112,904 or from \$58.71 to \$60.96 per square foot of living area.

At the hearing, Perry contended the best land equity comparables in the record are appellant's land comparable #8 and the five board of review land comparables which are identical in size to the subject. Five of these comparables have the same land assessments as the subject. As to the subject's improvement assessment, Perry testified the best comparables in the record are the four appellant's comparables and the seven board of review comparables which are identical in dwelling size to the subject. These comparables have improvement assessments ranging from \$49.35 to \$60.96 per square foot of living area and the subject's improvement assessment falls within this range. Based on this evidence and arguments, the board of review requested confirmation of the subject's assessment.

Under cross examination, Perry agreed that the subject property should not be assessed for a deck as evidence shows the subject property does not have a deck and advised the appellant to talk to the assessor. Upon questioning about the improvement assessment range of the best comparables, Perry contends there can be many different reasons why the assessments vary, and it is not a mathematical exactitude. Upon questioning about the subject's land assessment, Perry further contends that subject's land assessment is correct as five of the six best comparables have the same land assessment as the subject.

The Board finds the subject property was being assessed for a deck for the 2022 tax year but evidence in the record shows that the subject property does not have a deck. Furthermore, Jack Perry from the Lake County Board of Review agreed that the subject does not have a deck. At the request of Administrative Law Judge, Mr. Perry provided a valuation worksheet printout for the 2022 tax year from the Vernon Township Assessor's Office that disclosed an assessment of \$1,421 for the deck. The Board finds the assessment for the deck of \$1,421 should be subtracted from the subject's improvement assessment resulting in a revised improvement assessment of \$102,210 or \$55.19 per square foot of living area for the 2022 tax year. The Board will analyze the revised improvement assessment for uniformity.

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 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 13 suggested land equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 through #7 which are less similar to

the subject in size when compared to the subject. The Board finds the best evidence of land assessment equity to be appellant's comparable #8 and the board of review comparables which are identical to the subject in size. These comparables have land assessments of \$26,544 and \$29,495 or \$3.89 or \$4.32 per square foot of land area. The subject's land assessment of \$29,495 or \$4.32 per square foot of land area is identical to five of the six best comparables in the record. Based on this evidence, the Board finds the appellant failed to prove by clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

The record contains a total of eleven suggested improvement equity comparables for the Board's consideration which are identical or nearly identical to the subject in location, design, age, dwelling size, and features. These comparables have improvement assessments ranging from \$91,388 to \$112,904 or from \$49.35 to \$60.96 per square foot of living area. Excluding the low and high improvement assessments, yields a tighter range from \$98,455 to \$111,275 or from \$53.16 to \$60.08. The subject's improvement assessment of \$102,210 or \$55.19 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same general area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

However, the Board finds a reduction in the subject's improvement assessment is justified to reflect the removal of the assessment of the deck which is \$1,421.

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:

August 20, 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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