



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

APPELLANT: Jamie Ori
DOCKET NO.: 22-01214.001-R-1
PARCEL NO.: 07-10-101-055

The parties of record before the Property Tax Appeal Board are Jamie Ori, the appellant, by attorney Timothy C. Jacobs, of Kovitz Shifrin Nesbit in Mundelein; 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: \$33,231
IMPR.: \$143,839
TOTAL: \$177,070

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 3,096 square feet of living area. The dwelling was built in 2004. Features of the home include a partially finished basement,¹ central air conditioning, one fireplace, and a 656 square foot garage. The home also features a 1,415 square foot inground swimming pool. The property has an approximately 41,270 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable properties located in the same assessment neighborhood code as the subject property

¹ The Board finds the best evidence of the subject's basement is the property record card presented by the board of review which disclosed the subject has a basement with 942 square feet of finished basement area and was unrefuted by the appellant, when given the opportunity, in written rebuttal.

and within 0.25 of a mile from the subject. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 3,300 to 3,421 square feet of living area. The dwellings were built in either 2005 or 2006. Each comparable is reported to have an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 687 to 722 square feet of building area. The comparables have improvement assessments ranging from \$102,221 to \$142,817 or from \$29.88 to \$43.28 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$119,970 or \$38.75 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 \$177,070. The subject property has an improvement assessment of \$143,839 or \$46.46 per square foot of living area.

As part of its evidence, the board of review specifically noted that the subject has an inground swimming pool.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties located in the same assessment neighborhood code as the subject property and within 0.44 of a mile from the subject. The comparables are improved with 2-story dwellings of brick or wood siding exterior construction ranging in size from 3,166 to 3,334 square feet of living area. The dwellings were built in either 2005 or 2006. Each comparable has a partially finished basement, central air conditioning, one fireplace, and a garage ranging in size from 687 to 729 square feet of building area. Comparable #2 also features an inground swimming pool. The comparables have improvement assessments ranging from \$148,712 to \$150,605 or from \$45.02 to \$46.97 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 parties submitted a total of eight comparable properties for the Board's consideration. The Board finds each of the parties' comparables to be similar to the subject in location, age, dwelling size, and some features. However, the Board gives less weight to the appellant's comparable #1 which appears to be an outlier with an improvement assessment that is significantly lower than other comparables in this record. Six of the seven remaining comparables lack an inground swimming pool, a feature of the subject, suggesting upward adjustments for this difference would be necessary to make them more equivalent to the subject. Nevertheless, the seven remaining comparables have improvement assessments ranging from \$137,235 to \$150,605 or from \$41.42 to \$46.97 per square foot of living area. The subject's

improvement assessment of \$143,839 or \$46.46 per square foot of living area falls within the range established by the best equity comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject such as but not limited to the inground swimming pool amenity, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and 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: February 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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