



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

APPELLANT: Richard Hunt
DOCKET NO.: 22-01232.001-R-1
PARCEL NO.: 14-02-403-004

The parties of record before the Property Tax Appeal Board are Richard Hunt, 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: \$24,147
IMPR.: \$165,853
TOTAL: \$190,000

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 Richard Hunt and appearing on behalf of the Lake County Board of Review was Mass Appraisal Specialist, Jack Perry.

The subject property consists of a 2-story dwelling of brick exterior construction with 4,190 square feet of living area. The dwelling was constructed in 2002 and is approximately 20 years old. Features of the home include a walkout basement, three bedrooms, 2.5 bathrooms, central air conditioning, two fireplaces and an 884 square foot garage. The property has a 42,227 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity argument, the appellant submitted information on five comparables located within .85 of a mile

from the subject. The comparables have sites ranging in size from 39,246 to 125,191 square feet of land area and are improved with 2-story dwellings of brick or brick with frame exterior construction ranging in size from 3,545 to 6,358 square feet of living area. The dwellings are 14 to 36 years old and have basements, one of which is a walkout. Each comparable has central air conditioning, one or two fireplaces, 3 to 5 baths and a garage ranging in size from 704 to 805 square feet of building area. The comparables have land assessments ranging from \$27,815 to \$65,597 or from \$.52 to \$.71 per square foot of land area and have improvement assessments that range from \$119,274 to \$216,113 or from \$30.57 to \$35.48 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 \$196,667. The subject property has a land assessment of \$24,147 or \$.57 per square foot of land area and an improvement assessment of \$172,520 or \$41.17 per square foot of living area.

In response to the appeal, the board of review submitted a grid analysis from the township assessor of the appellant's comparables. The assessor noted comparables #1, #2 and #4 are in a different assessment neighborhood than the subject with different land values and different market adjustments. In addition, the assessor noted comparables #2, #3 and #5 received assessment reductions from the board of review.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within .64 of a mile from the subject. The comparables have sites ranging in size from 39,754 to 57,013 square feet of land area and are improved with 2-story dwellings of brick, frame, or brick with frame exterior construction ranging in size from 3,698 to 4,164 square feet of living area. The dwellings were built from 1988 to 2002. Each comparable has a basement, central air conditioning, one fireplace, three to five bedrooms, 2 ½ to 4 ½ baths and a garage ranging in size from 626 to 888 square feet of building area. Comparable #3 has 1,477 square feet of patio area and a 196 square foot inground swimming pool. The comparables have land assessments ranging from \$24,068 to \$32,616 or from \$.57 to \$.73 per square foot of land area and have improvement assessments that range from \$164,913 to \$176,123 or from \$40.21 to \$44.79 per square foot of living area.

In rebuttal filing, the appellant submitted a letter stating that both parties comparables are accessed via Indian Creek Road, a short two-mile-long road that passes through villages of Hawthorn Woods and Long Grove. The appellant testified that the assessor stated three out of the five comparables submitted by the appellant had their assessments lowered by board of review "examples of inequity", two of which are in the same assessment neighborhood as the subject. The appellant further noted the assessor did not indicate any of these comparables were problematic other than the fact the board of review granted reductions. The appellant also testified that some of the board of review comparables have more bedrooms than the subject. Mr. Perry confirmed that board of review comparables #1, #2 and #4 have more bedrooms than the subject.

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 met this burden of proof and a reduction in the subject's improvement assessment is warranted.

The record contains a total of nine suggested equity comparables for the Board's consideration. As to the land assessment, the Board gives less weight to appellant's comparables #1, #2 and #4 as well as board of review comparables #3 and #4 which are less similar in size when compared to the subject. The Board finds the best evidence of land assessment equity to be appellant's comparable #3 and #5 as well as board of review comparables #1 and #2 which are more similar to the subject in size. These comparables have land assessments ranging from \$24,068 to \$29,891 or from \$.58 to \$.73 per square foot of land area. The subject's land assessment of \$24,147 or \$.57 per square foot of land area falls within the range on an overall basis and slightly below on a per square foot basis. Based on this evidence, the Board finds the appellant did not prove by clear and convincing evidence that a reduction in the subject's land assessment is justified.

As to the improvement assessment, the Board gives less weight to appellant's comparables #2 and #3 as well as board of review comparable #4 which are less similar to the subject in dwelling size. The Board gives less weight to board of review comparable #3 which has an inground swimming pool, a feature the subject lacks.

The Board finds the best evidence of improvement assessment equity to be appellant's comparables #1, #4 and #5 along with board of review comparables #1 and #2 which are most similar to the subject in dwelling size. The Board finds appellant's comparables #1, #4 and #5 and board of review comparable #1 are 14 to 16 years older than the subject suggesting upward adjustments are necessary to make them more equivalent to the subject. Conversely, appellant's comparable #1 and #5 and both board of review comparables have ½ to 2 ½ more baths than the subject suggesting downward adjustments are necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$119,274 to \$167,449 or from \$30.57 to \$41.76 per square foot of living area. The Board finds board of review comparable #2 is most similar to the subject in location and identical in age, however, it has 2 ½ more baths and has an improvement assessment of \$164,913 or \$41.76 per square foot of living area. The subject's improvement assessment of \$172,520 or \$41.17 per square foot of living area falls within the range established by the best comparables in the record on a per square foot basis but above the range on an overall basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's improvement assessment is 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:

May 21, 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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