



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

APPELLANT: Kristin Lennon
DOCKET NO.: 22-01538.001-R-1
PARCEL NO.: 04-21-115-003

The parties of record before the Property Tax Appeal Board are Kristin Lennon, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$5,779
IMPR.: \$36,758
TOTAL: \$42,537

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 one-story dwelling of brick exterior construction with 1,053 square feet of living area. The dwelling was constructed in 1964. Features of the home include an unfinished basement, central air conditioning and a 780 square foot garage. The property has an approximately 7,500 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on twelve equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings ranging in size from 1,040 to 1,094 square feet of living area. The homes were built from 1946 to 1962. Each comparable has an unfinished basement and a garage ranging in size from 352 to 528 square feet of building area. Five homes have central air conditioning and one dwelling has a fireplace. The comparables

have improvement assessments that range from \$26,468 to \$30,827 or from \$25.24 to \$28.18 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$28,363 or \$26.94 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 \$42,537. The subject has an improvement assessment of \$36,758 or \$34.91 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings of aluminum or wood siding exterior construction with either 1,073 or 1,092 square feet of living area. The homes were built from 1963 to 1974. Each comparable has an unfinished basement and central air conditioning. Three dwellings have a garage¹ ranging in size from 440 to 528 and one home has a fireplace. The comparables have improvement assessments that range from \$37,333 to \$46,979 or from \$34.79 to \$43.02 per square foot of living area.

The board of review also submitted a Multiple Listing Service (MLS) sheet associated with a 2017 sale of the subject property. The board of review argued that the subject property, as advertised in this listing, features a finished basement which is not currently reflected in the subject's property record card. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 16 equity comparables for the Board's consideration. The Board gives less weight to each of the appellant comparables which differ substantially in age when compared to the subject and/or lack central air conditioning, a feature of the subject property. The Board gives less weight to board of review comparable #3 which has no reported garage size when compared to the appellant's 780 square foot garage.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #4 which are more similar to the subject in location, age, design, dwelling size and other features. Although, each of these best comparables has a smaller garage when compared to the subject, suggesting upward adjustments are needed to make them more equivalent to the subject.

¹ The board of review's grid analysis reports its comparable #3 has a "FR OR CB ATTACHED GARAGE" although no building size is provided for this feature.

These best comparables have improvement assessments ranging from \$37,333 to \$38,177 or from \$34.79 to \$35.54 per square foot of living area. The subject's improvement assessment of \$36,758 or \$34.91 per square foot of living area falls within the range established by the best comparables in this record.

Additionally, the board of review submitted MLS evidence documenting the subject property had finished basement area in 2017, which was not refuted by the appellant. After considering appropriate adjustments to the best comparables for differences from the subject 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.

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:

April 16, 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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