



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

APPELLANT: Glenn Bates
DOCKET NO.: 22-01558.001-R-1
PARCEL NO.: 14-22-402-004

The parties of record before the Property Tax Appeal Board are Glenn Bates, 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: \$45,681
IMPR.: \$142,385
TOTAL: \$188,066

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 dwelling of frame exterior construction with 3,088 square feet of living area constructed in 1988. The property has an approximately 43,296 square foot site¹ and is located in Kildeer, Ela Township, Lake County.

The appellant contends assessment inequity, with respect to the land assessment as the basis of the appeal. In support of this argument, the appellant submitted information on 12 equity comparables located in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 48,725 to 51,013 square feet of land area. The comparables

¹ The appellant's grid analysis depicts the subject has a site size of 44,734 square feet of land area while the board of review's grid analysis discloses the subject site to be 43,296 square feet of land area. The Board finds the best description of the subject's site size was found in the Property Information sheet submitted by the board of review which was not refuted by the appellant.

have land assessments ranging from \$42,804 to \$48,641 or from \$0.88 to \$0.97 per square foot of land area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$42,721 or \$0.99 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,066. The subject has a land assessment of \$45,681 or \$1.06 per square foot of land area given a 43,296 square foot site size.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. Comparables #1 and #2 are depicted to have a +25% view factor. The comparables have sites ranging in size from 42,417 to 56,598 square feet of land area and have land assessments that range from \$44,088 to \$62,239 or from \$1.04 to \$1.11 per square foot of land area.

The board of review also submitted information documenting land valuation in the subject's neighborhood disclosing improved residential land has a base rate of \$3.00 per square foot. The information sheet also reports three influence factors and indicated, by parcel number, the sites affected by each these factors. 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 17 assessment comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparables #1 and #2 which are less similar to the subject in site size than other properties in the record. Furthermore, board of review comparables #1 and #2 are affected by a +25% influence factor, unlike the subject property.

The Board finds the best evidence of assessment equity to be board of review comparables #3, #4 and #5 which are more similar to the subject in location, site size and are not affected by an influence factor. These best comparables have land assessments ranging from \$44,088 to \$45,862 or for \$1.04 and \$1.05 per square foot of land area. The subject has a land assessment of \$45,681 or \$1.06 which falls within the range established by the best comparables in this record on an overall land assessment basis but falls just above the range on a per square foot basis. However, after considering 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 land was inequitably assessed and a reduction in the subject's land 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:

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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