



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

APPELLANT: Joel Trammell
DOCKET NO.: 22-01631.001-R-1
PARCEL NO.: 16-32-402-025

The parties of record before the Property Tax Appeal Board are Joel Trammell, 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: \$55,238
IMPR.: \$112,177
TOTAL: \$167,415

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 2,110 square feet of living area. The dwelling was constructed in 1960. Features of the home include a full basement with finished area, central air conditioning, and a 500 square foot garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on 12 equity comparables improved with two-story dwellings that range in size from 1,810 to 2,404 square feet of living area. The homes were built from 1958 to 1964, while two comparables have an effective of 1969. Each comparable has a garage ranging in size from 264 to 789 square feet of building area. Eleven comparables have central air conditioning, while ten of the comparables have a full or partial basement and five have a fireplace. The comparables have the same assessment neighborhood code as the

subject and are located from 0.06 to 0.78 of a mile from the subject property. The comparables have improvement assessments that range from \$77,666 to \$123,232 or from \$37.24 to \$52.19 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$100,098.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,415. The subject property has an improvement assessment of \$112,177 or \$53.16 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with two-story dwellings of brick or frame and brick exterior construction that range in size from 1,984 to 2,459 square feet of living area. The homes were built from 1959 to 1963. Each comparable has a full or partial basement with four having finished area, central air conditioning, and a garage ranging in size from 275 to 588 square feet of building area. Four of the comparables have either one or two fireplaces. The comparables have the same assessment neighborhood code as the subject and are located from 0.06 to 0.73 of a mile from the subject property. The comparables have improvement assessments that range from \$107,033 to \$131,219 or from \$53.28 to \$55.50 per square foot of living area.

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 18 equity comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1, #2, #6, #8, #10, and #11 due to differences from the subject dwelling in terms of age and/or size. The Board gives less weight to board of review's comparable #2 due to differences from the subject dwelling in terms of size. The Board finds the best evidence of assessment equity to be appellant's comparables #3, #4, #5, #7, #9, and #12 along with board of review comparables #1, and #3 through #6. These comparables are relatively similar to the subject dwelling in terms of age, size, location and some features, although adjustments to some of the comparables, to account for differences in amenities, would be needed to make them more equivalent to the subject. Their improvement assessments range from \$80,196 to \$116,850 or from \$37.24 to \$55.50 per square foot of living area. The subject's improvement assessment of \$112,177 or \$53.16 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence and 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Joel Trammell, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085