



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

APPELLANT: Gail Gibson
DOCKET NO.: 22-01649.001-R-1
PARCEL NO.: 16-28-310-009

The parties of record before the Property Tax Appeal Board are Gail Gibson, 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 ***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: \$53,395
IMPR.: \$69,284
TOTAL: \$122,679

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 1-story dwelling of brick exterior construction with 1,482 square feet of living area. The dwelling was constructed in 1959. Features of the home include a basement, central air conditioning, a full bath, a half bath, a fireplace and a 460 square foot garage. The property has approximately a 10,120 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on 12 equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes ranging in size from 1,296 to 1,687 square feet of living area. The dwellings were built from 1954 to 1957 and have basements. Eleven comparables have central air conditioning. Each comparable has one or two full baths and a

garage ranging in size from 210 to 969 square feet of building area. Ten comparables each have one fireplace. Ten comparables each have an additional half bath. The comparables have improvement assessments ranging from \$45,090 to \$76,356 or from \$33.80 to \$47.07 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,757. The subject property has an improvement assessment of \$77,362 or \$52.20 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 within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of brick exterior construction ranging in size from 1,370 to 1,546 square feet of living area. The dwellings were built from 1956 to 1958 and have basements, with three having finished area. Each comparable has central air conditioning, one to three full baths, and a garage ranging in size from 456 to 540 square feet of building area. Two comparables each have one or two fireplaces. Two comparables each have an additional half bath. The comparables have improvement assessments ranging from \$80,505 to \$89,591 or from \$52.21 to \$65.39 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of 16 equity comparables for the Board's consideration. The Board gives less weight to appellant's comparable #1 which appears to be an outlier due to its considerably lower improvement assessment than the other comparables in the record. The Board gives less weight to appellant's comparable #10 which lacks central air conditioning, a feature of the subject. The Board gives less weight to board of review comparables #1, #2 and #3 which have finished basement area unlike the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 through #9, #11 and #12 as well as board of review comparable #4 which are similar to the subject in location, design, dwelling size, age, and some features. These comparables have improvement assessments that range from \$55,301 to \$80,505 or from \$40.59 to \$52.21 per square foot of living area. The subject has an improvement assessment of \$77,362 or \$52.20 per square foot of living area. The Board finds only one comparable in the record supports the subject's improvement assessment, however, this comparable is superior to the subject in features such as number of baths, fireplaces, and basement size, suggesting downward adjustments are necessary

to make it more equivalent to the subject. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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:

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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