



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

APPELLANT: Charleyne Cawn
DOCKET NO.: 22-01655.001-R-1
PARCEL NO.: 16-33-107-144

The parties of record before the Property Tax Appeal Board are Charleyne Cawn, 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: \$17,086
IMPR.: \$141,894
TOTAL: \$158,980

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 is improved with a two-story dwelling of brick and wood siding exterior construction with 1,881 square feet of living area. The dwelling was built in 2001. Features of the home include an unfinished full basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 418 square feet of building area. The property has a site with approximately 2,130 square feet of land area located in Deerfield, West Deerfield Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on eleven equity comparables improved with two-story dwellings that have either 1,881 or 1,908 square feet of living area. Each dwelling was built in 2001. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a 418 square foot garage. The comparables have 2,

2½, 3, or 3½ bathrooms. These properties have the same assessment neighborhood code as the subject property and are located within .10 of a mile from the subject as well as being along the same street and within one block of the subject property. The comparables have improvement assessments ranging from \$128,108 to \$156,171 or from \$68.11 to \$83.03 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$134,360.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,980. The subject property has an improvement assessment of \$141,894 or \$75.44 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables, with board of review comparable #1 being the same property as appellant's comparable #4, improved with two-story dwellings of brick and wood siding exterior construction that range in size from 1,671 to 1,881 square feet of living area. Each home was built in 2001. Each comparable has a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 418 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located within .09 of a mile from the subject as well as being along the same street and within one block of the subject property. The comparables have improvement assessments ranging from \$142,562 to \$156,171 or from \$83.03 to \$86.35 per square foot of living area.

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 information on fifteen comparables to support their respective positions with one comparable being common to both parties. The comparables are similar to the subject in location, style, and age. The Board finds, however, the best comparables to be appellant's comparables #2, #4, #9 and #10 as well as board of review comparables #1, #2 and #3, which includes the common comparable submitted by the parties, as these comparables are most similar to the subject in size and features. These comparables have improvement assessments ranging from \$128,108 to \$156,171 or from \$68.11 to \$86.35 per square foot of living area. The subject's improvement assessment of \$141,894 or \$75.44 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given the remain comparables submitted by the appellant due to differences from the subject in features, namely bathroom count. Less weight is given board of review comparables #4 and #5 due to differences from the subject in dwelling size.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex*

Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record the, after considering the most similar comparables in relation to the subject property, 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: February 20, 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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