



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

APPELLANT: Jonathan Guillaume
DOCKET NO.: 22-01695.001-R-1
PARCEL NO.: 15-09-302-017

The parties of record before the Property Tax Appeal Board are Jonathan Guillaume, 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: \$38,534
IMPR.: \$157,442
TOTAL: \$195,976

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 2-story dwelling of frame exterior construction with 3,478 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement with finished area, central air conditioning, one fireplace and a garage with 704 square feet of building area. The property is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on twelve suggested equity comparables located in the same assessment neighborhood code as the subject and within .31 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame exterior construction that range in size from 3,312 to 3,478 square feet of living area. The dwellings were built from 1998 to 2001. Each comparable has a basement with finished area, central air conditioning and a garage containing either 484 or 704 square feet of building area. Eight comparables each have one fireplace. The comparables have improvement assessments that range from \$127,266 to \$160,821 or from \$36.68 to \$46.56 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$152,580 or \$43.87 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 \$200,838. The subject property has an improvement assessment of \$162,304 or \$46.67 square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables located within the same assessment neighborhood code as the subject property and within .27 of a mile from the subject property. The board of review comparable #1 is the same property as the appellant's comparable #6. The comparables are improved with 2-story dwellings of frame exterior construction containing either 3,476 or 3,478 square feet of living area. The dwellings were built from 1998 to 2000. The comparables each have a basement, three with finished area, central air conditioning, one or two fireplaces and a garage containing either 484 or 704 square feet of building area. The comparables have improvement assessments ranging from \$157,663 to \$160,821 or from \$45.36 to \$46.24 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains sixteen suggested comparable sales for the Board's consideration, with one property being common to both parties. The Board has given less weight to board of review comparables #4 and #5, due to their unfinished basements when compared to the subject's finished basement. The Board gave reduced weight to the appellant's comparable #2 which appears to be an outlier when compared to the subject and other comparables in the record.

The Board finds the best evidence of improvement assessment to be the appellant's comparables #1, #3 through #12 as well as the board of review comparables #1 #2 and #3, which are relatively similar to the subject in location, design, dwelling size, age and most features. However, seven comparables have a smaller garage than the subject, suggesting upward adjustments are necessary to make them more equivalent to the subject. These most similar comparables have improvement assessments ranging from \$141,972 to \$160,821 or from \$40.86 to \$46.24 per square foot of living area. The subject's improvement assessment of \$162,304 or \$46.67 per square foot of living area, which is greater than the range established by the best comparables contained in the record. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the 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: March 26, 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

Jonathan Guillaume, 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