



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

APPELLANT: James Furlong
DOCKET NO.: 22-01738.001-R-1
PARCEL NO.: 14-06-210-014

The parties of record before the Property Tax Appeal Board are James Furlong, 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: \$31,107
IMPR.: \$129,570
TOTAL: \$160,677

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 frame and brick construction containing 2,781 square feet of living area. The dwelling was built in 1987. Features of the home include a full unfinished basement, central air conditioning, one fireplace, three bathrooms, and an attached garage with 1,041 square feet of building area. The property has a 39,906 square foot site located in Hawthorn Woods, Ela 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 equity comparables with the same assessment neighborhood code as the subject and located from approximately .04 to .82 of a mile from the subject. The comparables are improved with two-story dwellings of frame construction that range in size from 2,708 to 2,916 square feet of living area. The homes were built from 1982 to 1991. Each comparables has a basement, central air

conditioning, 2½ to 3½ bathrooms, and a garage ranging in size from 360 to 816 square feet of building area. Eleven of the comparables have from one to three fireplaces. These properties have improvement assessments ranging from \$103,775 to \$126,263 or from \$38.32 to \$43.56 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$120,014.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$160,677. The subject property has an improvement assessment of \$129,570 or \$46.59 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 improved with two-story dwellings of frame or frame and brick construction that range in size from 2,710 to 2,848 square feet of living area. The homes were built from 1987 to 1992. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, 2½ bathrooms, and an attached garage ranging in size from 682 to 832 square feet of building area. These properties have the same assessment neighborhood code as the subject and are located from approximately .18 to .45 of a mile from the subject property. The improvement assessments range from \$121,154 to \$133,880 or from \$44.71 to \$47.01 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 seventeen comparables submitted by the parties to support their respective positions. The comparables are similar to the subject in location and improved with homes similar to the subject in age and style. The Board finds, however, the best evidence of assessment equity to be appellant's comparables #3, #4, #5 #6, #7, #8, #10, and #12 as well as board of review comparables #1, #2, and #4 as these properties are most similar to the subject in dwelling size containing from 2,724 to 2,832 square feet of living area whereas the subject has 2,781 square feet of living area. These comparables are similar to the subject in features with the exception that each has a smaller garage than the subject and ten have ½ less bathroom than the subject indicating each comparable would require an upward or positive adjustment to make them more equivalent to the subject property. Additionally, appellant's comparable #7 has no fireplace indicating an upward adjustment would be appropriate for this property while appellant's comparable #5 as two more fireplaces than the subject indicating a downward adjustment would be justified. These comparables have improvement assessments that range from \$113,413 to \$126,906 or from \$41.48 to \$46.14 per square foot of living area. The subject's improvement assessment of \$129,570 or \$46.59 per square foot of living area falls above the range as established by the best comparables in this record but is supported after considering the suggested adjustments the comparables. Less weight is given the remaining comparables due to differences from the subject dwelling in 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 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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