



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

APPELLANT: James Moran
DOCKET NO.: 22-01744.001-R-1
PARCEL NO.: 02-27-300-010

The parties of record before the Property Tax Appeal Board are James Moran, 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: \$18,077
IMPR.: \$87,468
TOTAL: \$105,545

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 an approximately 66,440 square foot parcel that is improved with a 1-story ranch style dwelling of wood siding exterior construction with 1,921 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, a fireplace, and an attached 528 square foot garage, along with a detached garage containing 1,248 square feet of building area. The property is located in Lake Villa, Lake Villa Township, Lake County.

The appellant contends assessment inequity with respect to land only as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on twelve land equity comparables located within 3.67 miles from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as improved parcels ranging in size from 61,803 to 75,381 square feet of land area. The land

assessments of the comparables range from \$2,336 to \$18,758 or from \$.03 to \$.26 per square foot of land area. Based on this evidence, the appellant requested the subject's land assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,545. The subject property has a land assessment of \$18,077 or \$.27 per square foot of land area. In support of its contention of the correct assessment, the board of review submitted a property record card for the subject property along with a grid analysis with information on four land equity comparables located within 4.06 miles from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of improved sites ranging in size from 46,550 to 79,140 square feet of land area. The comparables have land assessments that range from \$13,090 to \$19,078 or from \$.22 to \$.28 per square foot of land area.

Conclusion of Law

The taxpayer contends land 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 land assessment is not warranted.

The parties submitted a total of sixteen land equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave reduced weight to appellant's comparables #10 and #11 based on these properties appearing to be assessed at a preferential rate given their lot sizes being similar to the subject but their assessments being significantly lower relative to the remaining comparables in the record. Additionally, the Board gave reduced weight to appellant's comparables #1, #2, #4, #5, #6, #7, #8, #9, #10, #11, and #12, along with board of review comparables #3 and #4 based on their locations being two miles or greater in distance from the subject property, albeit in the same assessment neighborhood code as the subject. The Board finds the best evidence of uniformity in land assessment to be appellant's comparable #3 and board of review comparables #1 and #2 which are each located less than one mile in distance from the subject and, thus, more proximate in distance from the subject, as well as being similar to the subject parcel in terms of site size. These three best land comparables in the record have land assessments ranging from \$13,684 to \$19,078 or \$.19 and \$.26 per square foot of land area. The subject's land assessment of \$18,077 or \$.27 per square foot of land area falls within the range established by the best land comparables in this record in terms of overall land assessment and slightly above on a per square foot of land area basis. However, the subject's slightly higher price per square foot of land area appears logical given the subject's lowest lot size relative to the three best comparables, and considering the principle of economies of scale which dictates that, all other things being equal, as the size of the lot increases, its price per square foot decreases, and, conversely, as the size of the lot decreases, its price per square foot is increased. Therefore, after considering adjustments to the comparables for differences

from the subject in size, the Board finds that the subject parcel is equitably assessed and, therefore, no reduction in the subject's land assessment is warranted.

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

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