



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

APPELLANT: Richard Daniels
DOCKET NO.: 22-01865.001-R-1
PARCEL NO.: 09-02-401-023

The parties of record before the Property Tax Appeal Board are Richard Daniels, 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: \$25,845
IMPR.: \$117,815
TOTAL: \$143,660

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 two-story dwelling of vinyl siding and brick exterior construction with 3,674 square feet of living area.¹ The dwelling was constructed in 2008. Features of the home include a basement with 1,558 square feet of finished area, central air conditioning, 3½ baths, a wood deck and a 609 square foot garage. The property has an approximately 12,299 square foot site and is located in Volo, Wauconda Township, Lake County.

¹ The Board finds the best description of the subject property is found in the property record card provided by the board of review, which disclosed the subject dwelling has 1,558 square feet of basement finish and the subject property has an approximately 12,299 square foot site, which was not refuted by the appellant in any rebuttal evidence.

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 10 equity comparables that have the same assessment neighborhood code and are located within .21 of a mile from the subject property. The comparables are improved with two-story dwellings containing 3,674 or 3,696 square feet of living area that were built from 2008 to 2014. Each comparable has a basement, central air conditioning, 2½ or 3½ baths, a fireplace and a 609 square foot garage. The comparables have improvement assessments ranging from \$89,607 to \$120,626 or from \$24.39 to \$32.83 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$107,373 or \$29.23 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 \$143,660. The subject property has an improvement assessment of \$117,815 or \$32.07 per square foot of living area.

In response to the appellant's comparables, the board of review submitted a grid analysis that contained additional descriptive details for each comparable. According to the board of review, the appellant's comparables have vinyl siding or brick and vinyl siding exterior construction, two comparables have either 1,558 or 1,595 square feet of finished basement area and seven comparables each have a wood deck.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within .21 of a mile from the subject property. The board of review's comparables #1, #2 and #4 are the same properties as the appellant's comparables #1, #4 and #10, respectively. The comparables are improved with two-story dwellings of vinyl siding or vinyl siding and brick exterior construction ranging in size from 3,209 to 3,696 square feet of living area. The dwellings were built in 2010 or 2012. The comparables each have a basement with comparable #3 having 1,275 square feet of finished area. Each comparable has central air conditioning, 2½ or 3½ baths, a fireplace and a garage with 609 or 616 square feet of building area. Three comparables each have a wood deck. The comparables have improvement assessments ranging from \$98,932 to \$113,324 or from \$29.86 to \$33.36 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains 12 suggested equity comparables for the Board's consideration, as three comparables were common to both parties. The Board finds all the comparables are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds seven comparables have a fewer number of bathrooms when compared to the subject, nine comparables lack finished basement area and four comparable have no wood deck, both features of the subject, suggesting upward adjustments for these differences would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$89,607 to \$120,626 or from \$24.39 to \$33.36 per square foot of living area. The subject's improvement assessment of \$117,815 or \$32.07 per square foot of living area falls within the range established by the comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, 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:

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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