



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

APPELLANT: Michael Demuth
DOCKET NO.: 22-01875.001-R-1
PARCEL NO.: 10-24-311-023

The parties of record before the Property Tax Appeal Board are Michael Demuth, 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: \$12,808
IMPR.: \$54,796
TOTAL: \$67,604

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 split-level dwelling¹ of vinyl siding exterior construction with 1,064 square feet of above-grade living area. The dwelling was constructed in 1962. Features of the home include a 412 square foot finished lower level, 1.5 bathrooms, central air conditioning and a 480 square foot garage. The property has a 6,850 square foot site and is located in Mundelein, Fremont Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on twelve equity comparables located in the same assigned neighborhood code as the subject and within .52 of a mile from the subject. The dwellings are each described as “one-story” which was also the

¹ Some of the descriptive details, such as design, have been drawn from the property record supplied by the board of review which the appellant did not dispute with any rebuttal filing.

appellant's description of the subject. The homes were built from 1958 to 1970 and range in size from 1,032 to 1,106 square feet of living area. Eight homes each have one-full bathroom, comparables #2, #7 and #12 each have 1.5 bathrooms and comparable #1 has two full bathrooms. Each dwelling has central air conditioning and a garage ranging in size from 352 to 576 square feet of building area. Comparable #10 has a fireplace. The comparables have improvement assessments ranging from \$50,604 to \$55,403 or from \$48.70 to \$50.97 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$53,998 or \$50.75 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 \$69,759. The subject property has an improvement assessment of \$56,951 or \$53.53 per square foot of above-grade living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assigned neighborhood code as the subject and within .27 of a mile from the subject. The dwellings are each described as split-level design with either wood siding or vinyl siding exterior construction. The homes were built from 1961 to 1963 and each home contains 1,064 square feet of living area. Four homes each have two-full bathrooms and comparable #2 has 1.5 bathrooms. Each dwelling has 412 square feet of finished lower level, central air conditioning and a garage ranging in size from 484 to 576 square feet of building area. Comparables #2, #4 and #5 each have a fireplace. The comparables have improvement assessments ranging from \$56,642 to \$57,114 or from \$53.23 to \$53.68 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 parties submitted a total of 17 equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board has analyzed the properties and based on differences in age and/or bathroom count, the Board has given reduced weight to appellant's comparables #1, #3 through #5 and #8 through #11. Similarly, the Board has given reduced weight to board of review comparables #1, #3, #4 and #5, each of which feature two full bathrooms as compared to the subject's 1.5 bathrooms.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #7 and #12 as well as board of review comparable #2 which range in age from 1958 to 1968, but each home has 1.5 bathrooms along with a similar dwelling size to the subject. These comparables have improvement assessments ranging from \$51,734 to \$57,114 or from \$48.70 to \$53.68 per square foot of living area. The subject's improvement assessment of \$56,951 or \$53.53 per square foot of living area falls within the range established by the best comparables in this record, although the highest property in the range, board of review comparable #2, also has a fireplace which is not a feature of the subject or any of the other best, most similar comparables in the record.

Based on this record and after considering adjustments to the best four comparables for differences in age, dwelling size, garage size and/or other known amenities such as a fireplace, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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:

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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