



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

APPELLANT: Daryl Dorcy
DOCKET NO.: 22-01889.001-R-1
PARCEL NO.: 11-03-201-026

The parties of record before the Property Tax Appeal Board are Daryl Dorcy, 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: \$71,488
IMPR.: \$162,824
TOTAL: \$234,312

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 and brick exterior construction with 3,926 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a garage containing 828 square feet of building area. The property has a 29,988 square foot site and is located in Waukegan, Libertyville Township, Lake County.

The appellant contends assessment inequity regarding the subject's land assessment as the basis of the appeal. In support of this argument, the appellant submitted information on twelve equity comparables located within the same assessment neighborhood code as the subject and within .22 of a mile from the subject property. The parcels range in size from 31,494 to 34,447 square feet of land area. The comparables have land assessments of either \$66,811 or \$71,488 or from \$2.02 to \$2.27 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

Based on this evidence, the appellant requested a reduced land assessment of \$65,074 or \$2.17 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$234,312. The subject property has a land assessment of \$71,488 or \$2.38 per square foot of land area.

In support of its contention of the correct assessment and in further response to the appeal, the board of review asserted that the area property is "not value by site size" and as shown on the grid analysis are valued "per lot." In a two-page grid analysis, the board of review submitted information on ten equity comparables located in the same assessment neighborhood code as the subject and within .18 of a mile from the subject property. The parcels range in size from 28,629 to 30,564 square feet of land area. The comparables have land assessments of \$71,488 and that range from \$2.34 to \$2.50 square feet of land 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 a total of twenty-two land equity comparables for the Board's consideration. The Board finds that the board of review assertion that parcels are assessed on a "per lot" basis, not based on size, was unrefuted and thus depicts that all twenty-two comparables submitted by the parties have land assessments of either \$66,811 or \$71,488 or that range from \$2.02 to \$2.50 per square foot of land area based on varying sizes. The subject's land assessment of \$71,488 or \$2.38 per square foot of land area is identical on an overall land assessment basis and falls within the range established by the best comparables on a per square foot basis.

Based on this record and given the unrefuted assertion that land in the subject's area is assessed on a "per lot" basis and not based on lot size, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment was inequitably assessed and a reduction in the 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: January 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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