



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

APPELLANT: Mark McAuliffe
DOCKET NO.: 22-01896.001-R-1
PARCEL NO.: 11-08-307-014

The parties of record before the Property Tax Appeal Board are Mark McAuliffe, 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: \$57,229
IMPR.: \$120,144
TOTAL: \$177,373

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 exterior construction with 3,082 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage containing 504 square feet of building area. The property has a 10,647 square foot site and is located in Libertyville, 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 .31 of a mile from the subject property. The parcels range in size from 10,645 to 11,174 square feet of land area. The comparables have land assessments of \$51,506 or from \$4.61 to \$4.84 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 \$50,254 or \$4.72 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 \$177,373. The subject property has a land assessment of \$57,229 or \$5.38 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 "all appellant's comparables have negative factor for view (train tracks and/or road for heavy traffic)." In a three-page grid analysis, the board of review submitted information on fourteen equity comparables located in the same assessment neighborhood code as the subject and within .16 of a mile from the subject property. The parcels range in size from 9,949 to 18,879 square feet of land area. The comparables have land assessments of \$57,229 and that range from \$3.03 to \$5.75 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-six land equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to their "negative factor for view (train tracks and/or road for heavy traffic)", which was unrefuted by the appellant. The Board gave less weight to board of review comparables #1, #2, #3 and #6, due to their dissimilar lot sizes when compared to the subject.

The Board finds the best evidence of land assessment equity to be the board of review comparables #4, #5, #7 through #13, which are relatively similar to the subject in location and lot size. These comparables have land assessments of \$57,229 that range from \$4.53 to \$5.75 per square foot of land area. The subject's land assessment of \$57,229 or \$5.38 per square foot of land area that 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, 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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