



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

APPELLANT: David Becker
DOCKET NO.: 22-01907.001-R-1
PARCEL NO.: 11-15-201-007

The parties of record before the Property Tax Appeal Board are David Becker, 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: \$72,085
IMPR.: \$94,756
TOTAL: \$166,841

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 is improved with a one-story dwelling of brick construction containing 2,260 square feet of living area. The dwelling was constructed in 1977. Features of the home include an unfinished partial basement, central air conditioning, one fireplace, and two attached garages with a combined 846 square feet of building area. The property has a 41,170 square foot site in Libertyville, Libertyville Township, Lake County.

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 seven equity comparables improved with one-story dwellings of frame, brick, or brick and frame exterior construction that range in size from 2,156 to 2,317 square feet of living area. Each dwelling was constructed in 1977. Each comparable has a full or partial basement, central air conditioning, one fireplace, and a garage ranging in size from 462 to 502 square feet of building area. The

comparables have the same assessment neighborhood code as the subject and are located from .12 to .30 of a mile from the subject property. These properties have improvement assessments ranging from \$83,589 to \$97,052 or from \$37.75 to \$43.42 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$88,140.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,841. The subject property has an improvement assessment of \$94,756 or \$41.93 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables with comparables #1 and #4 being the same properties as appellant's comparables #4 and #1, respectively. The comparables are improved with one-story dwellings of brick exterior construction that range in size from 2,235 to 2,578 square feet of living area. The dwellings were built in 1977. Each comparable has a full or partial basement, central air conditioning, one fireplace, and an attached garage ranging in size from 462 to 502 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from .14 to .53 of a mile from the subject property. These properties have improvement assessments ranging from \$91,032 to \$111,718 or from \$40.28 to \$44.09 per square foot of living area. The board of review further indicated that without the second garage the subject would have an improvement assessment of \$40.22 per square foot of living area.

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 Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1 and #4, which includes the two common comparables submitted by the parties. These comparables are improved with dwellings similar to the subject in most respects with the exception each has smaller garage area than the subject property. These comparables have improvement assessments that range from \$83,589 to \$97,052 or from \$37.75 to \$43.42 per square foot of living area. The subject's improvement assessment of \$94,756 or \$41.93 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the adjustments to the comparables for having smaller or less garage building area than the subject property. Less weight is given board of review comparables #2 and #3 due to differences from the subject in dwelling size. Based on this record 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: 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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