



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

APPELLANT: Joseph Novicki
DOCKET NO.: 22-01957.001-R-1
PARCEL NO.: 12-28-106-001

The parties of record before the Property Tax Appeal Board are Joseph Novicki, 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: \$117,217
IMPR.: \$44,202
TOTAL: \$161,419

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 1,712 square feet of living area. The dwelling was built in 1956. Features of the home include a partial basement with finished area,¹ central air conditioning, one fireplace and an attached garage with 418 square feet of building area. The property has a 15,076 square foot site located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity with respect to the land assessment as the basis of the appeal; the appellant is not contesting the improvement assessment. In support of this argument the appellant submitted information on six equity comparables each improved with a

¹ The board of review submitted a copy of the subject's property record card disclosing the home has a partial basement partially finished with 1,233 square feet of recreation room area, which was not refuted by the appellant in rebuttal.

single-family dwelling. The comparables have the same assessment neighborhood code as the subject and located from approximately .35 to 1.96 miles from the subject property. These properties have sites ranging in size from 14,414 to 15,577 square feet of land area. The comparables have land assessments ranging from \$50,273 to \$116,635 or from \$3.23 to \$7.88 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$94,979.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$161,419. The subject property has a land assessment of \$117,217 or \$7.78 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables each improved with a single-family dwelling. Board of review comparable #8 is the same property as appellant's comparable #3. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .10 to 1.94 miles from the subject property. The sites range in size from 6,220 to 19,710 square feet of land area. The land assessments range from \$63,607 to \$116,635 or from \$4.81 to \$10.23 per square foot of land area.

Conclusion of Law

The appellant 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 thirteen equity comparables submitted by the parties to support their respective positions with one comparable being common to the parties. The comparables have the same assessment neighborhood code as the subject property. The Board gives less weight to board of review comparables #3, #4, #5, #6 and #7 due to differences from the subject site in size. The Board gives less weight to appellant's comparable #2 and board of review comparable #7 as the land assessments are outliers when contrasted with the other comparables in this record. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3, #4, #5, and #6 as well as board of review comparables #1, #2 and #8, which includes the common comparable submitted by the parties. These properties have sites ranging in size from 12,600 to 15,529 square feet of land area. The land assessments range from \$92,215 to \$116,635 or from \$6.07 to \$8.19 per square foot of land area. The subject's land assessment of \$117,217 or \$7.78 per square foot of land area falls above the overall range but within the range on a per square foot basis as established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels,

all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land 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: February 20, 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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