



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

APPELLANT: Dionne Mason
DOCKET NO.: 22-02153.001-R-1
PARCEL NO.: 12-05-119-003

The parties of record before the Property Tax Appeal Board are Dionne Mason, the appellant; 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: \$5,082
IMPR.: \$34,433
TOTAL: \$39,515

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 one-story dwelling of wood siding exterior construction with 1,148 square feet of living area. The dwelling was constructed in 1964. Features of the home include an unfinished basement, central air conditioning and a 440 square foot garage. The property has an approximately 7,202 square foot site and is located in North Chicago, Shields Township, Lake County.

The appellant's appeal petition has overvaluation based on a recent sale and comparable sales along with a contention of law marked as the bases of the appeal. The Board finds the appellant also submitted land and improvement assessment information on four of the comparable properties and shall consider inequity, with respect to the subject's land and improvement, as an additional basis of the appellant's appeal.

In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased in 2014 for a price of \$25,000 from Ronald Mason. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service (MLS) for a period of eight months.

In further support of the overvaluation argument, the appellant submitted information on twelve comparable properties in three different formats,¹ where comparables #1 and #7 are the same property. Only comparable #1 has recent sale data as well as sufficient property details for the Property Tax Appeal Board to analyze in support of the appellant's overvaluation argument.² Comparable #1 is located 0.86 of a mile from the subject property, has a 7,320 square foot site size that is improved with a one-story dwelling with 1,252 square feet of living area. The home was built in 1950 and has a basement with finished area, two fireplaces and a 350 square foot garage. The property sold in April 2021 for \$90,000 or \$71.88 per square foot of living area, land included.

The appellant also contends assessment inequity, with respect to both the land and improvement assessments, as an alternate basis of the appeal. In support of this argument, the appellant submitted comparables #1 through #4 with equity information. These four comparables are located in the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 3,260 to 9,190 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,040 to 1,252 square feet of living area. The homes were built from 1950 to 1980. Each comparable has a basement, with two having finished area. Two homes have central air conditioning, one dwelling has two fireplaces and three comparables each have a garage ranging in size from 286 to 350 square feet of building area. The comparables have land assessments that range from \$2,302 to \$6,484 or each for \$0.71 per square foot of land area and improvement assessments ranging from \$23,149 to \$30,694 or from \$19.11 to \$29.51 per square foot of living area.

And finally, the appellant raised a contention of law citing various sections of the Property Tax Code, asserting the subject property is to “be viewed, inspected and revalued once every four years.” The appellant contended to have “never notified or received notice that property values would increase above the statutory tax rate of 33 1/3% level.”

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$8,361 with a land assessment of \$3,361 or \$0.47 per square foot of land area and an improvement assessment of \$5,000 or \$4.36 per square foot of living area. The appellant's requested total assessment reflects a market value of \$25,086 or \$21.85 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,515 with a land assessment of \$5,082 or \$0.71 per square foot

¹ For ease of reference, the comparables presented in the table entitled “Additional Sales from January 01, 2021 to September 1, 2022” have been numbered #5 through #8 while the comparables presented on the page entitled “RECENT SALES” are numbered #9 through #13.

² Appellant's comparable sales #2, #3 and #4 lack any recent sale information while comparables #5, #6 and #8 through #13 lack sufficient property characteristics to allow PTAB to meaningfully analyze these sales.

of land area and an improvement assessment of \$34,433 or \$29.99 per square foot of living area. The subject's total assessment reflects a market value of \$118,557 or \$103.27 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on five comparable sales located within 0.87 of a mile from the subject property. The comparables have sites that range in size from 3,060 to 8,470 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 1,008 to 1,204 square feet of living area. The dwellings range in age from 1953 to 1960 years old. Each comparable has a basement with one having finished area. One home has central air conditioning and four dwellings each have a garage ranging in size from 288 to 528 square feet of building area. The comparables sold from December 2020 to December 2021 for prices ranging from \$112,000 to \$178,500 or from \$100.00 to \$177.08 per square foot of living area, land included.

On equity grounds, the board of review submitted information on ten equity comparables nine of which are located in the same neighborhood code as the subject property. The comparables have sites that range in size from 3,060 to 8,940 and are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 1,008 to 1,204 square feet of living area. The homes range in age from 1953 to 1974 years old. Each comparable has a basement, with five having finished area. Four dwellings have central air conditioning and nine comparables each have a garage ranging in size from 288 to 535 square feet of building area. The comparables have land assessments ranging from \$2,162 to \$8,964 or from \$0.70 to \$1.06 per square foot of land area and improvement assessments ranging from \$25,148 to \$39,108 or from \$24.70 to \$35.87 per square foot of living area.

The board of review also submitted written comments and copies of MLS datasheets, listing history and PTAX-203 Real Estate Transfer Declarations associated with the appellant comparables. The board of review critiqued the appellants comparables contending comparable #1 sold in May 2022 for \$58,000 then one year later in May 2023 for a \$215,000 after being remodeled suggesting the property was in need of updating when it sold in May 2022; comparable #2 was not advertised for sale as documented in its PTAX-203, comparable #3 was a foreclosure transaction sold in "as is" condition; and comparable #4 was not listed on the internet or MLS and subsequently sold in 2023 for \$210,000 suggesting this property was in need of updating when it sold in May 2021.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

The appellant submitted an eight page rebuttal arguing sales in 2023 are outside of an acceptable sale time frame. The appellant submitted a chart reporting renovation work associated with board of review comparables #1 through #5 arguing #1, #2, #4 and #5 all feature superior updating/amenities when compared to the subject. As to board of review comparables #3

³ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

through #10, the appellant contended these are new comparables not presented during the board of review hearing and therefore should not be considered. Additionally, the appellant contended the board of review's comparables are located very close to Waukegan while the subject is in North Chicago.

Conclusion of Law

As an initial matter, the law is clear that proceedings before the Property Tax Appeal Board are considered de novo (35 ILCS 200/16-180) or without reference to the actions taken before the board of review.

All proceedings before the Property Tax Appeal Board shall be considered de novo meaning the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review or to any submissions not timely filed or not specifically made a part of the record. The Board shall not be limited to the evidence presented to the board of review of the county. (86 Ill. Admin. Code, §1910.50)

Therefore, all of the comparable properties submitted to this Board by both parties shall be considered.

The appellant contends, in part, the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

The parties submitted information on six comparable sales and the appellant submitted information documenting a 2014 sale of the subject property for the Board's consideration. The Board gives little weight to the subject's 2014 sale which occurred more than seven years prior to the January 1, 2022 assessment date at issue and is less likely to reflect current market conditions. The Board gives less weight to board of review comparables #2, #4 and #5 which differ from the subject in site size, lack a garage or have a finished basement, in contrast to the subject.

The Board finds the best evidence of market value to be appellant comparable #1 along with board of review comparables #1 and #3 which are more similar to the subject in location, design, dwelling size and other features. However, appellant comparable #1 is considerably older in age when compared to the subject, and two of these comparables lack central air conditioning, a feature of the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. Nevertheless, these comparables sold from January to August 2021 for prices ranging from \$90,000 to \$170,000 or from \$71.88 to \$141.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$118,557 or \$103.27 per square foot of living area, including land, which falls within the range established by the best

comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation, is not justified.

The taxpayer also contends assessment inequity as an alternative 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, based on inequity is not warranted.

The parties submitted a total of 14 equity comparables with both land and improvement assessments for the Board's consideration.

As to the subject's land assessment, the Board gives less weight to appellant comparables #2, #3 and #4 along with board of review comparables #2, #4, #5 and #6 which differ from the subject in location and/or site size. The Board finds the best evidence of land assessment equity to be appellant comparable #1 and board of review comparables #1, #3 and #7 through #10 which are located in the same assessment neighborhood code as the subject property and are more similar in site size when compared to the subject's site. These properties have land assessments that range from \$4,275 to \$5,744 or for \$0.70 and 0.71 per square foot of land area. The subject has a land assessment of \$5,082 or \$0.71 per square foot which is within the range of the best comparables in the record. Therefore, after considering adjustments to the best land comparables in the record, the Board finds no reduction in the subject's land assessment is warranted.

With respect to the subject's improvement assessment, the Board gives less weight to appellant comparables #1, #3 and #4 which differ from the subject in age, and/or finished basement amenity. The Board also gives less weight to board of review #2, #4, #5, #6, #7, #9 and #10 which are less similar to the subject in location, age, finished basement and/or lack a garage amenity. The Board finds the best evidence of improvement assessment equity to be appellant comparable #2 and board of review comparables #1, #3 and #8 which are more similar to the subject in location, age, dwelling size and other features. These best comparables have improvement assessments ranging from \$28,001 to \$36,568 or from \$24.93 to \$30.47 per square foot of living area. The subject's improvement assessment of \$34,433 or \$29.99 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, 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 improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

The appellant further argued a contention of law as an additional basis of the appeal. When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). After considering the record and arguments, the Property Tax Appeal Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant asserted that Section 9-155 of the Property Tax Code requires the subject property to be viewed, inspected and revalued once every four years. The appellant contended they were "never notified or received notice that property values would increase above the statutory tax rate of 33 1/3% level" claiming the Lake County Board of Review did not notify the appellant in a timely manner as to changes in the assessment of the subject property.

The appellant is correct the subject property shall be viewed once every four years, which is set forth in Section 9-155 of the Property Tax Code. That section further states the assessment of each property is to reflect 33.33% of its fair cash value. The statutory assessment level of 33.33% is applied to the market value or fair cash value of a property. Furthermore, property values, which are driven by market supply and demand factors, are unrelated to the statutory level of assessment. The board of review disclosed in its Notes on Appeal that 2019 was the first year of the quadrennial (four year) assessment cycle and is the tax year for which the subject property was viewed and reassessed.

The appellant claimed the Lake County Board of Review did not notify the appellant as to changes in the assessment of the subject property in a timely manner. However, the appellant offered no evidence to support this claim. Sections 9-75 and 12-30(a) of the Property Tax Code provide for the manner in which notification to a taxpayer, whose assessment has been changed, shall be made. Based on the evidence in the record, the Board finds the appellant's contention of law argument lacks merit and supporting documentary evidence to substantiate the appellant's claim.

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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