



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

APPELLANT: James & Tiffany Gruber
DOCKET NO.: 22-02430.001-R-1
PARCEL NO.: 11-21-302-169

The parties of record before the Property Tax Appeal Board are James & Tiffany Gruber, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$58,232
IMPR.: \$195,777
TOTAL: \$254,009

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of brick exterior construction with 3,837 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement,¹ central air conditioning, a fireplace, and a garage containing 701 square feet of building area. The property has a 14,292 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellants contend assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables located within .13 of a mile of the subject and within the subject's assessment

¹ The board of review asserted that the subject had a finished basement, but did not provide any evidence in support of that assertion. Further, the board of review's comparable grid and property information sheet show the subject's basement is unfinished.

neighborhood. The comparables consist of two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,493 to 4,048 square feet of living area. The homes were built in 2006 or 2007. Each dwelling has central air conditioning, a fireplace, an unfinished basement, and a garage ranging in size from 709 to 732 square feet of building area. The comparables have improvement assessments ranging from \$160,170 to \$197,088 or from \$42.99 to \$48.69 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$184,255 or \$48.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$254,009. The subject property has an improvement assessment of \$195,777 or \$51.02 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within .08 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick and frame exterior construction ranging in size from 3,773 to 5,041 square feet of living area. The homes were built from 2006 to 2009. Each dwelling has central air conditioning, one to four fireplaces, an unfinished basement, and a garage ranging in size from 708 to 749 square feet of building area. The comparables have improvement assessments ranging from \$192,329 to \$273,901 or from \$49.56 to \$54.33 per square foot of living area. The board of review also noted on its comparable grid that the subject had a recent permit in the amount of \$125,000 to finish the basement and add four fixtures. The property information sheet as noted in footnote 1 did not depict these purported upgrades. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants disputed the improved aspects of the basement without evidence and critiqued the board of review's comparable #1 for being larger than the subject.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 11 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review's comparable #1, which differs from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellants' comparables and board of review comparables #2 and #3, which are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from \$160,170 to \$200,876 or from \$42.99 to \$50.98 per square foot of living area. The subject's

improvement assessment of \$195,777 or \$51.02 per square foot of living area falls within the range established by the best comparables in this record overall and \$0.04 above the range on a per-square-foot basis, and appears justified given the subject's all brick exterior in relation to the comparables' frame or frame and brick exterior construction. Based on this record and after considering adjustments to the best comparables for slight differences from the subject, the Board finds the appellants 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: 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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