



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

APPELLANT: Jennifer Bott
DOCKET NO.: 22-02431.001-R-1
PARCEL NO.: 15-24-204-001

The parties of record before the Property Tax Appeal Board are Jennifer Bott, the appellant, 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 **A Reduction** 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: \$66,489
IMPR.: \$183,832
TOTAL: \$250,321

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 two-story dwelling of brick exterior construction with 4,178 square feet of living area. The dwelling was constructed in 1969. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 1,044 square feet of building area. The property has a 20,038 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within .89 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 3,779 to 4,016 square feet of living area. The homes were built from 1963 to 1972. Each dwelling has central air conditioning, one or two fireplaces, a basement with one having finished area, and a garage ranging in size from 600 to

807 square feet of building area. The comparables have improvement assessments ranging from \$150,030 to \$177,621 or from \$39.34 to \$44.23 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$174,257 or \$41.71 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 \$259,832. The subject property has an improvement assessment of \$193,343 or \$46.28 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within .45 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of frame or brick and frame exterior construction ranging in size from 3,718 to 4,071 square feet of living area. The homes were built from 1968 to 1985, with comparables #2 and #5 having effective ages of 1984 and 1977, respectively. Each dwelling has central air conditioning, one to three fireplaces, a basement with four having finished area, and a garage ranging in size from 484 to 600 square feet of building area. The comparables have improvement assessments ranging from \$175,212 to \$188,515 or from \$45.90 to \$47.13 per square foot of living area. The board of review's comparable grid noted that the subject has a brick exterior and has an adjusted effective age for an addition in 2004. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant disputed the subject's reported newer effective age of 1982 and critiqued the board of review's comparables for differences in age and/or dwelling size.

Conclusion of Law

As an initial matter, while the Property Tax Appeal Board recognizes that the board of review set forth a reported effective age for the subject of 1982, newer than the date of its construction of 1969, the board of review failed to provide any support for that conclusion. The property information sheet submitted is not a property record card which would include data on items such as building permits for remodeling, rehabilitation, and/or assessor notes of any interior inspection to support the newer effective age stated. Thus, the Board finds on this record that there is no data to support the subject's reported effective age.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #3, as well as board of review comparables #1, #2, #3, and #5 due to their finished

basements in contrast to the subject. The Board also gives reduced weight to board of review comparable #4, which differs from the subject in age.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #4, which are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from \$150,030 to \$177,621 or from \$39.34 to \$44.23 per square foot of living area. The subject's improvement assessment of \$193,343 or \$46.28 per square foot of living area falls above the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jennifer Bott, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085