



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

APPELLANT: Marcela O. Steinkamp
DOCKET NO.: 22-02437.001-R-1
PARCEL NO.: 08-18-221-010

The parties of record before the Property Tax Appeal Board are Marcela O. Steinkamp, 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 **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: \$12,702
IMPR.: \$47,978
TOTAL: \$60,680

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 bi-level/raised ranch style home of wood siding exterior construction containing 1,025 square feet of above ground living area. The dwelling was built in 1965. Features of the home include a lower level with 1,025 square feet of finished area, central air conditioning, two bathrooms, and an attached garage with 500 square feet of building area. The property has a site with approximately 8,180 square feet of land located in Waukegan, Waukegan 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 four equity comparables described as being improved with one-story dwellings of aluminum siding or wood siding exterior construction that range in size from 982 to 1,110 square feet of living area. The homes were built in 1960 or 1961. One comparable has central air conditioning and each

comparable has a garage ranging in size from 299 to 484 square feet of building area. The homes have 1, 1½, or 2 bathrooms. These properties have the same assessment neighborhood code as the subject property and are located from approximately .14 to .21 of a mile from the subject property. Their improvement assessments range from \$36,789 to \$39,031 or from \$35.16 to \$37.50 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$38,020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,680. The subject property has an improvement assessment of \$47,978 or \$46.81 per square foot of above ground living area.

In rebuttal the board of review provided a grid analysis of the appellant's comparables that described each comparable as being improved with a split-level style home ranging in size from 982 to 1,110 square feet of above ground living area. Each comparable has a lower level ranging in size from 518 to 576 square feet with the equivalent amount of finished area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with bi-level/raised ranch style homes with aluminum siding exteriors that have either 1,000 or 1,144 square feet of above ground living area. The homes were built in 1986 or 1987. Each comparable has a lower level with either 1,000 or 1,144 square feet of finished area. Two comparables have central air conditioning, each comparable has 1½ bathrooms, and each property has either an attached or detached garage ranging in size from 528 to 720 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .02 to .09 of a mile from the subject property. The comparables have improvement assessments ranging from \$52,630 to \$60,111 or from \$52.54 to \$53.07 per square foot of above ground living area.

In rebuttal the appellant's counsel argued the board of review properties were not comparable to the subject as each was 21 or 22 years newer than the subject and comparable #4 was 11% larger than the subject property. The appellant did not refute the board of review description of her comparables in rebuttal.

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 eight comparables submitted by the parties to support their respective positions. The appellant's comparables are more similar to the subject dwelling in age than are the comparables provided by the board of review, however, the board of review comparables are more similar to the subject dwelling in style than are the comparables provided by the appellant.

Of the appellant's comparables, each has a smaller lower level and less lower level finished area than the subject, three comparables have ½ or 1 less bathroom than the subject, three have no central air conditioning whereas the subject has central air conditioning, and three have smaller garages than the subject, indicating that each comparable would require upward or positive adjustments to make them more equivalent to the subject property. The appellant's comparables have improvement assessments ranging from \$36,789 to \$39,031 or from \$35.16 to \$37.50 per square foot of above ground living area. After considering the adjustments to the comparables the Board finds the subject property should have a higher improvement assessment than the comparables provided by the appellant. With respect to the board of review comparables, each property has a dwelling that is either 21 or 22 years newer than the subject dwelling suggesting each would require a downward adjustment to make them more equivalent to the subject for age. Each of the board of review comparables has ½ less bathroom than the subject and board of review comparables #1 and #2 have no central air conditioning, unlike the subject property, suggesting each would require an upward adjustment to make the dwellings more equivalent to the subject for these features. Conversely, board of review comparable #4 has a larger garage than the subject indicating a downward adjustment for this characteristic would be appropriate. The board of review comparables have improvement assessments ranging from \$52,630 to \$60,111 or from \$52.54 to \$53.07 per square foot of above ground living area. The Board finds, primarily due to age, the subject's improvement assessment should be below the assessments of the board of review comparables. The subject's improvement assessment of \$47,978 or \$46.81 per square foot of above ground living area falls above the range established by the appellant's comparables and is below the range established by the board of review comparables, which appears appropriate when considering the suggested adjustments to the comparables for differences from the subject dwelling. 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: 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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