



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

APPELLANT: Yolanda Meincke - Only FHG Inc
DOCKET NO.: 22-02439.001-R-1
PARCEL NO.: 08-20-407-001

The parties of record before the Property Tax Appeal Board are Yolanda Meincke - Only FHG Inc, 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: \$7,582
IMPR.: \$50,912
TOTAL: \$58,494

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 wood siding exterior construction that contains 1,040 square feet of living area. The dwelling was built in 1955 but has an effective year built of 1977. Features of the home include a full basement partially finished with an 830 square foot recreation room,¹ central air conditioning, two bathrooms, and an attached garage with 420 square feet of building area. The property has a 6,010 square foot site located in Waukegan, Waukegan Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables improved with one-story dwellings of brick or wood siding exterior construction that range in size from 990 to 1,083

¹ The board of review submitted a copy of the subject's property record card describing the home as have a full basement with 830 square feet of finished area.

square feet of building area. The homes were built from 1946 to 1957. Each home has a basement, one to two bathrooms, and a garage ranging in size from 200 to 480 square feet of building area. Six comparables have central air conditioning and two comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .16 to .48 of a mile from the subject. These properties have improvement assessments ranging from \$35,059 to \$38,867 or from \$34.02 to \$36.36 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$36,803.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,494. The subject property has an improvement assessment of \$50,912 or \$48.95 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 improved with one-story dwellings of wood siding exterior construction that range in size from 916 to 962 square feet of living area. The homes were built from 1920 to 1993 and have effective construction dates of 1970, 1993, and 1987, respectively. Each comparable has an unfinished basement, 1 or 1½ bathrooms, and a detached garage ranging in size from 308 to 576 square feet of building area. Two comparables have central air conditioning and one comparable has a fireplace. The comparables are in the same neighborhood as the subject property and are approximately from .28 to .45 of a mile from the subject. The comparables have improvement assessments ranging from \$41,591 to \$48,091 or from \$45.41 to \$50.09 per square foot of living area.

Included with the board of review's submission was a copy of the subject's property record card, a written statement/ad explaining the subject property had been completely remodeled, and copies of photographs depicting the interior of the home. The subject's property record card also disclosed that building permits were issued from September 2020 to April 2021 totaling \$40,400 for such items as remodeling, driveway work, and sewer repair.

In rebuttal the appellant's counsel argued the board of review presented no evidence as to how the subject's effective age was determined. The appellant's counsel also asserted that board of review property #1 was not comparable as it was 35 years older than the subject but otherwise supported an assessment reduction; property #2 was not comparable because it was 38 years newer than the subject; and property #3 was not comparable as it was 11% smaller than the subject but otherwise supported a reduction to the subject's assessment.

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.

With respect to the eight comparables provided by the appellant, the Board finds that none of the comparables are reported to have finished basement area as does the subject property, and none were reported to have been remodeled as the subject dwelling had been, indicating that each would require a positive or upward adjustment to make them more equivalent to the subject property. The appellant's comparables have improvement assessments ranging from \$35,059 to \$38,867 or from \$34.02 to \$36.36 per square foot of living area. The subject's improvement assessment of \$50,912 or \$48.95 per square foot of living area is above the range established by the appellant's comparables but justified when considering the subject's remodeling and finished basement area making the subject home superior to each of the appellant's comparables.

The Board finds the board of review comparables are relatively similar to the subject dwelling in effective, which considers the fact the subject dwelling had been remodeled. However, each of the board of review comparables is improved with a smaller dwelling than the subject dwelling, none of the comparables have finished basement area as does the subject property, each comparable has fewer bathrooms than the subject, and one comparable has no central air conditioning, a feature of the subject dwelling, indicating each comparable would require upward adjustments to make them more equivalent to the subject dwelling. Conversely, board of review comparable #3 has a fireplace, a feature the subject does not have, indicating this would require a downward adjustment to make the property more equivalent to the subject property. Nevertheless, the board of review comparables have improvement assessments ranging from \$41,591 to \$48,091 or from \$45.41 to \$50.09 per square foot of living area. The subject's improvement assessment of \$50,912 or \$48.95 per square foot of living area falls above the overall range but within the range on a per square foot of living area basis established by the board of review comparables. The subject's overall higher improvement assessment is justified based on the dwelling's larger size and the fact the assessment is within the range on a per square foot of living area basis is well justified when considering the necessary adjustments to the comparables due to the differences in features from the subject property.

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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