



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

APPELLANT: Mikki Schuk - Rise Invest LLC
DOCKET NO.: 22-02440.001-R-1
PARCEL NO.: 08-28-322-005

The parties of record before the Property Tax Appeal Board are Mikki Schuk - Rise Invest LLC, 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: \$6,871
IMPR.: \$28,876
TOTAL: \$35,747

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 1.5-story dwelling of aluminum siding exterior construction with 1,166 square feet of living area. The dwelling was constructed in 1920 and has an effective age of 1960. Features of the home include an unfinished basement, two baths and two enclosed porches totaling 213 square feet.¹ The property has a 7,570 square foot site and is 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 eight equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as 1.5-story dwellings with aluminum, stucco or wood siding exterior

¹ The subject's property record card submitted by the board of review disclosed two porches with 45 square feet and 168 square feet that were not reported by the appellant.

construction ranging in size from 1,092 to 1242 square feet of living area. The dwellings were built from 1915 to 1930 and have basements. The comparables have improvement assessments ranging from \$12,352 to \$22,797 or from \$10.04 to \$18.91 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,747. The subject property has an improvement assessment of \$28,876 or \$24.77 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located within the same assessment neighborhood code as the subject. The comparables are described as 1-story, 1.5-story, 1.75-story or 2-story, Cape Cod style dwellings with wood or aluminum siding exterior construction ranging in size from 1,029 to 1,275 square feet of living area. The dwellings were built from 1920 to 1930 with effective ages from 1968 to 2000 and have basements. One comparable has a fully finished attic. One comparable has central air conditioning. Each comparable has from one to two baths. Three comparables each have a garage ranging in size from 216 to 436 square foot garage. The comparables have improvement assessments ranging from \$28,785 to \$37,153 or from \$24.47 to \$30.94 per square foot of living area. Based on this evidence, the board of review requests no change to the subject's assessment.

In rebuttal, the appellant's counsel contends board of review comparables #1, #2, #3 and #6 are not comparable to the subject as each has central air conditioning or a garage, features the subject lacks.

Conclusion of Law

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

The parties submitted 14 equity comparables for the Board's consideration. The Board gives less weight to appellant's comparable #2 which appears to be an outlier due to its considerably lower improvement assessment than the other comparables in the record. The Board gives less weight to board of review comparables #1, #2, #3 and #6 which have central air conditioning or a garage, features the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 through #8 as well as board of review comparables #4 and #5 which overall are more similar to the subject in location, age, dwelling size and some features. However, each comparable lacks an enclosed porch and seven of the nine comparables have less baths when compared to the subject, suggesting upward adjustments are necessary to make them more equivalent to the

subject. These comparables have improvement assessments that range from \$19,374 to \$31,202 or from \$16.94 to \$25.70 per square foot of living area. The subject's improvement assessment of \$28,876 or \$24.77 per square foot of living area falls within the range established by the best comparables in this record. Therefore, after considering appropriate adjustments to the best 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 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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APPELLANT

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COUNTY

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