



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

APPELLANT: Robert Peters
DOCKET NO.: 22-02461.001-R-1
PARCEL NO.: 04-29-303-001

The parties of record before the Property Tax Appeal Board are Robert Peters, 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: \$10,822
IMPR.: \$93,497
TOTAL: \$104,319

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-story dwelling of wood siding exterior construction with 1,694 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement, central air conditioning, an 874 square foot garage, and a 180 square foot solarium.¹ The property has a 23,374 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located from 0.14 to 0.72 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of wood siding exterior construction ranging in size from 1,548 to 1,683 square feet of living area. The

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review and were not refuted by the appellant in written rebuttal.

dwelling were built from 1996 to 2006. Each home has a basement, central air conditioning, and one or two garages ranging in size from 320 to 696 square feet of building area.² Two homes each have a fireplace. The comparables have improvement assessments ranging from \$80,668 to \$86,346 or from \$50.56 to \$52.11 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,319. The subject property has an improvement assessment of \$93,497 or \$55.19 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables, where comparables #1, #2, and #4 are the same properties as the appellant's comparables #3, #2, and #1, respectively, which are described above. Comparable #3 is located 1.84 miles from the subject and within the same assessment neighborhood code as the subject. This comparable is improved with a 1-story home of brick exterior construction with 1,698 square feet of living area that was built in 1998. This dwelling features a basement, central air conditioning, two fireplaces, and a 1,584 square foot garage. This comparable has an improvement assessment of \$96,395 or \$56.77 per square foot of living area. The board of review noted comparables #3 and #4 are older homes than the subject.

The board of review submitted a brief contending that the appellant omitted the subject's solarium from a description of the subject property. The board of review argued the subject is a newer home than the comparables and has a solarium, full basement, and oversized garage. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparable #3 is located more than two miles from the subject and has a larger garage than the subject.

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 a total of four equity comparables, with three common comparables, for the Board's consideration. The Board gives less weight to the board of review's comparable #3, which is located more than one mile from the subject.

² The board of review reported comparable #1, which is common to both parties, has a 576 square foot attached garage and a 320 square foot detached garage, for a total combined 896 square feet of building area.

The Board finds the best evidence of assessment equity to the three common comparables, which are similar to the subject in dwelling size, age, location, and some features, although each comparable lacks a solarium that is a feature of the subject, each comparable has a smaller attached garage than the subject, and one comparable has two garages compared to the subject's one garage, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$80,668 to \$86,346 or from \$50.56 to \$52.11 per square foot of living area. The subject's improvement assessment of \$93,497 or \$55.19 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 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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