



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

APPELLANT: Donna & Larry Litle
DOCKET NO.: 22-02469.001-R-1
PARCEL NO.: 16-34-402-008

The parties of record before the Property Tax Appeal Board are Donna and Larry Litle, the appellants, by attorney Jessica Hill-Magiera 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: \$84,213
IMPR.: \$59,117
TOTAL: \$143,330

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 containing 1,691 square feet of living area. The dwelling was built in 1953 but has an effective age of 1981.¹ Features of the home include a full basement partially finished with a 1,200 square foot recreation room, central air conditioning, one fireplace, three bathrooms, and an attached garage with 528 square feet of building area. The property has a 23,400 square foot site located in Highland Park, Moraine Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with one-

¹ The board of review submitted a copy of the subject's property record card describing the home as having an effective age of 1981 and indicating home had been remodeled in 2018, which was not refuted by the appellants in rebuttal.

story dwellings of brick or wood siding exterior construction that range in size from 1,659 to 1,720 square feet of living area. The homes were built from 1946 to 1955.² Each comparable has a basement with finished area ranging in size from 764 to 1,367 square feet, central air conditioning, one or two fireplaces, 1½ to 3 bathrooms, and a garage ranging in size from 322 to 504 square feet of building area. These properties have the same assessment neighborhood code as the subject and are located from .02 to .16 of a mile from the subject property. The comparables have improvement assessments ranging from \$53,668 to \$57,972 or from \$31.93 to \$34.94 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$56,160.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,274. The subject property has an improvement assessment of \$73,061 or \$43.21 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 each improved with a one-story dwelling of brick exterior construction ranging in size from 1,447 to 2,052 square feet of living area. The homes were built from 1953 to 1964 and have effective construction dates ranging from 1977 to 1983. Each comparable has a full basement with finished area ranging in size from 528 to 1,642 square feet, central air conditioning, one fireplace, 2 to 3 bathrooms, and an attached garage ranging in size from 420 to 484 square feet of building area. Comparable #3 also has a detached garage with 144 square feet of building area. These properties have the same assessment neighborhood code as the subject and are located from approximately .05 to .26 of a mile from the subject property. The comparables have improvement assessments ranging from \$50,586 to \$100,663 or from \$34.44 to \$49.06 per square foot of living area.

In rebuttal the appellants' counsel asserted that board of review comparables #1 and #2 were acceptable but property #3 was not comparable due to differences from the subject dwelling in age and size.

Conclusion of Law

The appellants contend 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 evidence in the record supports a reduction in the subject's assessment.

The Board finds the best evidence of assessment equity to be the appellants' comparables and board of review comparables #1 and #2. The Board finds that each of the appellant's comparable would require an upward adjustment for effective age as the subject has a newer effective age than the appellants' comparables due to remodeling. Additionally, appellant's comparables #1, #2, and #4 have less bathrooms than the subject suggesting each would require

² The appellants did not report the effective age of their comparables or the subject property.

an upward adjustment for this feature. Conversely, appellant's comparable #4 has an additional fireplace indicating a downward adjustment for this amenity would be justified. Board of review comparables #1 and #2 both have actual ages and effective ages that are similar to the subject property. Board of review comparable #2 has ½ less bathroom than the subject indicating a positive or upward adjustment for this comparable would be appropriate. These six comparables have improvement assessments that range from \$50,586 to \$60,479 or from \$31.93 to \$34.96 per square foot of living area. The subject's improvement assessment of \$73,061 or \$43.21 per square foot of living area falls above the range established by the best comparables in this record. Less weight is given board of review comparable #3 due to differences from the subject dwelling in size, the fact this property has an additional detached garage the subject does not have, and it appears the assessment of this property is an outlier when contrasted with the other comparables in this record. Based on this record the Board finds the appellants 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

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