



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

APPELLANT: John Mercer & Barbara Fick
DOCKET NO.: 22-02473.001-R-1
PARCEL NO.: 02-22-201-032

The parties of record before the Property Tax Appeal Board are John Mercer & Barbara Fick, the appellants, 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 **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: \$9,726
IMPR.: \$76,005
TOTAL: \$85,731

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 consists of a two-story dwelling of wood siding exterior construction with 2,126 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, and a garage containing 545 square feet of building area. The property has an 8,468 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellants contend assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables located within .39 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 1,920 to 2,300 square feet of living area. The homes were built from 2004 to 2009. Each dwelling has central air conditioning, an unfinished basement, and a

garage ranging in size from 420 to 680 square feet of building area. Six comparables each have a fireplace. The comparables have improvement assessments ranging from \$65,629 to \$78,231 or from \$31.77 to \$35.46 per square foot of living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$72,120 or \$33.92 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,045. The subject property has an improvement assessment of \$86,319 or \$40.60 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located within .65 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 1,812 to 2,252 square feet of living area. The homes were built from 2004 to 2007. Each dwelling has central air conditioning, a basement with one having finished area, and a garage ranging in size from 420 to 672 square feet of building area. Seven comparables each have a fireplace. The comparables have improvement assessments ranging from \$77,035 to \$88,553 or from \$39.02 to \$43.07 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants critiqued board of review comparable #2 for being smaller than the subject and having a finished basement, and argued that the remaining board of review comparables supported a reduction to the subject's assessment.

Conclusion of Law

The taxpayers 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of 16 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review's comparable #2, which differs from the subject in dwelling size and basement finish.

The Board finds the best evidence of assessment equity to be the remaining comparables, which are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from \$65,629 to \$88,553 or from \$31.77 to \$40.50 per square foot of living area. The subject's improvement assessment of \$86,319 or \$40.60 per square foot of living area falls within the range established by the best comparables in this record overall and above the range on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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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COUNTY

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