



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

APPELLANT: Dale M. Needham
DOCKET NO.: 22-02476.001-R-1
PARCEL NO.: 05-11-204-052

The parties of record before the Property Tax Appeal Board are Dale M. Needham, 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: \$9,501
IMPR.: \$94,770
TOTAL: \$104,271

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 two-story dwelling of frame exterior construction with 1,960 square feet of living area. The dwelling was constructed in 2006. Features of the home include a 2,332 square foot basement,¹ central air conditioning, and a garage containing 1,716 square feet of building area. The property has a 10,018 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables located within .33 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 1,474 to 2,128 square feet of living area. The homes were built from 2001

¹ The property information sheet and comparable grid submitted by the board of review include a notation within the property sketch that the basement includes an "auto lift," which was not refuted by the appellant in rebuttal.

to 2006. Each dwelling has central air conditioning, an unfinished basement ranging in size from 822 to 1,116 square feet, and a garage ranging in size from 440 to 624 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$63,357 to \$89,321 or from \$41.45 to \$44.04 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$85,174 or \$43.46 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 \$104,271. The subject property has an improvement assessment of \$94,770 or \$48.35 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within .17 of a mile of the subject and within the subject's assessment neighborhood. Comparables #1 and #5 are the same properties as appellant comparables #6 and #4, respectively. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 1,232 to 2,028 square feet of living area. The homes were built from 2003 to 2008. Each dwelling has central air conditioning, a basement ranging in size from 594 to 1,024 square feet, two of which have finished area, and a garage ranging in size from 400 to 624 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments ranging from \$57,916 to \$89,321 or from \$43.51 to \$47.01 per square foot of living area. The board of review grid also included handwritten adjustments to the comparables for various features. The adjusted improvement assessments of the comparables range from \$75,016 to \$100,806 or from \$49.71 to \$60.89.

The board of review also submitted a grid of the appellant's comparables which contained handwritten adjustments to the comparables for differences to the subject. The adjusted improvement assessments for the appellant's comparables range from \$81,085 to \$103,049 or from \$48.43 to \$55.01.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review comparables differ from the subject in dwelling size, basement finish, and/or garage size.

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 a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board, with two comparables being common to the parties. The

Board has given reduced weight to the appellant's comparables #2 and #4/board of review comparable #5, as well as board of review comparables #2, #3, and #4, which differ from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3, #5, and #6/board of review comparable #1, which are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from \$81,635 to \$89,321 or from \$41.45 to \$44.04 per square foot of living area. The subject's improvement assessment of \$94,770 or \$48.35 per square foot of living area is above the range established by the best comparables in this record. However, based on this record and after considering adjustments to the best comparables for differences from the subject, such as basement size and garage size, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dale M. Needham, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085