



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

APPELLANT: Lyle Arnst
DOCKET NO.: 22-02508.001-R-1
PARCEL NO.: 04-28-119-013

The parties of record before the Property Tax Appeal Board are Lyle Arnst, the appellant, by attorney Timothy C. Jacobs of Kovitz Shifrin Nesbit in Mundelein, 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: \$4,565
IMPR.: \$23,810
TOTAL: \$28,375

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 is improved with a one-story dwelling of wood siding exterior construction containing 854 square feet of living area. The dwelling was built in 1955. Features of the property include an unfinished basement, one bathroom and a detached garage with 480 square feet of building area. The property has a 5,920 square foot site located in Zion, Zion 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 three equity comparables each improved with a one-story dwelling of wood siding exterior construction ranging in size from 768 to 864 square feet of living area. Each comparable has one bathroom and an unfinished basement. The comparables have the same assessment neighborhood code as the subject and are located from approximately .14 to .18 of a mile from the subject. Their

improvement assessments range from \$17,955 to \$22,899 or from \$22.94 to \$26.50 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$20,729.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,375. The subject property has an improvement assessment of \$23,810 or \$27.88 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on ten equity comparables improved with one-story dwellings with wood siding, brick, or aluminum siding exterior construction ranging in size from 780 to 952 square feet of living area. The homes were built from 1940 to 1963. One comparable has a basement, two comparables have central air conditioning, and nine comparables have a detached garage ranging in size from 280 to 660 square feet of building area. The comparables have either 1 or 1½ bathrooms. These properties have the same assessment neighborhood code as the subject property and are located from approximately .04 to .58 or a mile from the subject property. The comparables have improvement assessments ranging from \$20,766 to \$25,880 or from \$24.54 to \$30.29 per square foot of living area.

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 thirteen comparables submitted by the parties to support their respective positions. The comparables are similar to the subject in location and improved with dwellings similar to the subject in style. Each of the appellant's comparables is inferior to the subject in that none have a garage as does the subject property, which would require upward adjustments to make the comparables more equivalent to the subject property. The appellant's comparables have improvement assessments ranging from \$17,955 to \$22,899 or from \$22.94 to \$26.50 per square foot of living area. The subject's improvement assessment of \$23,810 or \$27.88 per square foot of living area is above this range but justified after making the adjustments to the comparables for the lack of a garage.

Only board of review comparable #6 has a basement as does the subject property, however, this property also has central air conditioning, a feature the subject does not have suggesting a downward adjustment to this comparable would be appropriate. Conversely, this comparable has a home that is slightly smaller than the subject dwelling and a garage that is slightly smaller than the subject's garage, indicating positive adjustments would be needed for these characteristics. This comparable has an improvement assessment of \$23,683 or \$30.29 per square foot of living area while the subject has an improvement assessment of \$23,810 or \$27.88 per square foot of living area, which is slightly above the total improvement assessment but below on a square foot basis but is justified after making the adjustments to the comparable for central air conditioning,

the smaller home, and smaller garage. The remaining comparables submitted by the board of review have no basement and one comparable has no garage, indicating that these properties would require upward adjustments. Comparable #10 has central air conditioning, which would require a downward adjustment. Nevertheless, these comparables have improvement assessments ranging from \$20,766 to \$25,880 or from \$24.54 to \$28.38 per square foot of living area. The subject's improvement assessment of \$23,810 or \$27.88 per square foot of living area falls within this range and is well supported after considering the suggested adjustments.

Based on this record 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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