



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

APPELLANT: Lyle Arnst
DOCKET NO.: 22-02509.001-R-1
PARCEL NO.: 04-28-212-012

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: \$6,130
IMPR.: \$32,530
TOTAL: \$38,660

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 two-story dwelling of wood siding exterior construction containing 1,390 square feet of living area. The dwelling was built in 1906. Features of the property include a full unfinished basement, one fireplace and a detached garage with 480 square feet of building area. The property has an 8,100 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 five equity comparables improved with two-story dwellings with wood siding exteriors that range in size from 1,198 to 1,560 square feet of living area. The homes were built from 1901 to 1906. Each comparable has an unfinished basement. One comparable has central air conditioning, one fireplace and a 440 square foot garage. The comparables have the same assessment

neighborhood code as the subject property and are located from approximately .04 to .85 of a mile from the subject property. The comparables have improvement assessments ranging from \$19,530 to \$27,222 or from \$12.92 to \$21.94 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$25,487.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,660. The subject property has an improvement assessment of \$32,530 or \$23.40 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on nine equity comparables improved with 1.5-story and 2-story dwellings of wood siding, brick, or aluminum siding exterior construction that range in size from 1,215 to 1,431 square feet of living area. The homes were built from 1904 to 1936. Each comparable has an unfinished basement, six comparables have central air conditioning, three comparables have one fireplace, and each comparables has a garage ranging in size from 360 to 748 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .12 to 1.29 miles from the subject property. These properties have improvement assessments ranging from \$29,813 to \$33,125 or from \$22.59 to \$26.78 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 Board finds the best evidence of assessment equity to be board of review comparables #2, #4 and #7 as each of these comparables are more similar to the subject in features than the remaining comparables submitted by the parties. Each of these comparables is similar to the subject in that none have central air conditioning, and each has a garage, like the subject property. Board of review comparables #2 and #7 have no fireplace whereas the subject has one fireplace indicating that these two comparables would require upward adjustments to make them more equivalent to the subject property. These three comparables have improvement assessments that range from \$32,320 to \$33,125 or from \$22.59 to \$24.52 per square foot of living area. The subject's improvement assessment of \$32,530 or \$23.40 per square foot of living area falls within the range established by the best comparables in this record and is well support after considering the suggested adjustments. Less weight is given to the remaining comparables submitted by the parties due to differences from the subject in features such as lacking a garage or having central air conditioning. 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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COUNTY

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