FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Carter Lamberson
DOCKET NO.: 23-00124.001-R-1
PARCEL NO.: 12-33-208-024

The parties of record before the Property Tax Appeal Board are Carter Lamberson, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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:	$210,644
IMPR.:	$387,456
TOTAL:	$598,100

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 2023 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 parties appeared before the Property Tax Appeal Board on August 27, 2024 for a hearing at the Lake County Board of Review's office in Waukegan pursuant to prior written notice dated May 17, 2024. Appearing on behalf of the appellant was Abby L. Strauss, of Shiller Law P.C., and appearing on behalf of the Lake County Board of Review was Jack Perry, Mass Appraisal Specialist.

The subject property consists of a 2-story dwelling of wood siding exterior construction with 6,552 square feet of living area. The dwelling was constructed in 1928 and is approximately 95 years old. The subject home has a reported effective age of 1946 or 77 years old.[1] Features of the home include a basement, central air conditioning, three fireplaces, an 875 square foot

[1] At hearing, Perry explained the subject was built in 1928 and has an effective age of 1946 as shown in the subject's property record card presented by the board of review, which was not refuted by the appellant.

garage, and an inground swimming pool.[2] The property has an approximately 37,989 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject and from 0.57 to 0.60 of a mile from the subject. The comparables are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 5,836 to 7,413 square feet of living area. The dwellings were built in 1923 or 1928. Each home has a basement, one of which has finished area,[3] central air conditioning, and three to six fireplaces. Comparables #1 and #3 each have a 640 or a 752 square foot garage. Comparable #1 has a fully finished attic, comparables #1 and #2 each have an inground swimming pool, and comparable #3 has a greenhouse. The comparables have improvement assessments ranging from $303,892 to $349,539 or from $47.15 to $52.07 per square foot of living area.

At hearing, Strauss argued the board of review's comparables #2, #3 and #4 are older or larger homes than the subject, the board of review's comparable #1 differs from the subject in design, and the board of review's comparable #4 has a larger garage than the subject. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $322,686.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $598,100. The subject property has an improvement assessment of $387,456 or $59.14 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject and from 0.50 to 0.95 of a mile from the subject. The comparables are improved with 1.75-story or 2-story homes of wood siding or stucco exterior construction ranging in size from 5,795 to 7,050 square feet of living area. The dwellings were built from 1859 to 1922 and range in age from 101 to 164 years old. Each home has a basement, four to eight fireplaces, and a garage ranging in size from 704 to 1,568 square feet of building area. Three homes each have central air conditioning. Comparables #2 and #4 each have an inground swimming pool. The comparables have improvement assessments ranging from $390,183 to $447,057 or from $60.45 to $70.19 per square foot of living area.

At hearing, Perry contended the appellant's comparable #2 is the least similar comparable to the subject in dwelling size and has no garage. Perry asserted the best comparables in the record are the appellant's comparables #1 and #3 and the board of review's comparables. Based on this evidence, the board of review requested the subject's assessment be sustained.

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[2] At hearing, the appellant confirmed the subject has an inground swimming pool as reported in the supplemental information regarding the subject presented with the appellant's evidence.
[3] Additional details regarding the comparables are found in the supplemental information concerning these properties presented with the appellant's evidence.

In written rebuttal, the appellant contended the board of review's comparables #2, #3, and #4 differ from the subject in age and/or dwelling size.

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 a total of seven equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #2, #3, and #4, which have significantly older actual ages than the subject and/or lack central air conditioning that is a feature of the subject. The Board also gives less weight to the appellant's comparable #2, which lacks a garage that is a feature of the subject and has finished basement area unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 and the board of review's comparable #1, which are similar to the subject in dwelling size, actual age, location, and some features, although these homes have older effective ages than the subject, two comparables lack an inground swimming pool that is a feature of the subject, one comparable has a fully finished attic unlike the subject, and one comparable has a greenhouse unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from $303,892 to $434,052 or from $48.53 to $70.19 per square foot of living area. The subject's improvement assessment of $387,456 or $59.14 per square foot of living area falls within the range established by the best comparables in this record and appears to be supported given its newer effective age compared to the best comparables. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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:

C E R T I F I C A T I O N

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: September 17, 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

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