



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

APPELLANT: Amy Gibson
DOCKET NO.: 23-00200.001-R-1
PARCEL NO.: 16-20-202-006

The parties of record before the Property Tax Appeal Board are Amy Gibson, 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: \$82,508
IMPR.: \$207,759
TOTAL: \$290,267

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 brick exterior construction with 4,067 square feet of living area. The dwelling was constructed in 1976 and is approximately 47 years old. The subject home has a reported effective age of 1998 or 25 years old. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, a 630 square

¹ At hearing, Strauss agreed the subject has finished basement area as reported by the board of review.

foot garage, an inground swimming pool, and a bath house. The property is located in Highland Park, West Deerfield 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 five equity comparables located within the same assessment neighborhood code as the subject and within 0.38 of a mile from the subject. The comparables are improved with 1-story or 2-story homes of brick or wood siding exterior construction ranging in size from 4,184 to 4,512 square feet of living area. The dwellings were built from 1971 to 1977 with comparable #1 having an effective age of 1979. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 552 to 832 square feet of building area. Comparables #1 and #2 each have a inground swimming pool. The comparables have improvement assessments ranging from \$165,859 to \$190,677 or from \$39.64 to \$44.18 per square foot of living area.

At hearing, Strauss argued the board of review's comparable #2 is 20 years younger than the subject home, the board of review's comparable #3 is a smaller home than the subject, and the board of review's comparables #1 and #2 have larger garages. Strauss contended the average improvement assessment for the five comparables with inground swimming pools in the record² justifies a reduction in the subject's improvement assessment.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$169,780.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$290,267. The subject property has an improvement assessment of \$207,759 or \$51.08 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 within 0.44 of a mile from the subject. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 3,356 to 4,410 square feet of living area. The dwellings were built from 1977 to 1994 and range in age from 29 to 46 years old. Each home has a basement, three of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 529 to 891 square feet of building area. Comparables #1, #2, and #3 each have an inground swimming pool. The comparables have improvement assessments ranging from \$181,968 to \$257,048 or from \$51.97 to \$58.29 per square foot of living area.

At hearing, Perry argued three of the appellant's comparables lack an inground swimming pool and the appellant's comparables #1, #2, and #5 each have three fewer full bathrooms than the subject. Perry contended the range established by all of the comparables in the record supports of the subject's assessment.

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

² The Board notes this range is from \$173,992 to \$257,048 and from \$40.22 to \$58.29 per square foot of living area.

In written rebuttal, the appellant contended the board of review's comparables #2 and #3 differ from the subject in age 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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3, #4, and #5 and the board of review's comparables #3 and #4, which lack an inground swimming pool that is a feature of the subject and/or differ substantially from the subject in design or dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 and the board of review's comparables #1 and #2, which are similar to the subject in dwelling size, location, and some features, and each of these comparables has an inground swimming pool like the subject. However, none of these comparables has a bath house like the subject, three comparables lack finished basement area that is a feature of the subject, and two comparables have substantially older effective ages than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$173,992 to \$257,048 or from \$40.22 to \$58.29 per square foot of living area. The subject's improvement assessment of \$207,759 or \$51.08 per square foot of living area falls within the range established by the best comparables in this record. 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: _____

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: _____

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

AGENCY

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COUNTY

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