



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

APPELLANT: Hugh Connolly
DOCKET NO.: 23-00235.001-R-1
PARCEL NO.: 12-33-126-021

The parties of record before the Property Tax Appeal Board are Hugh Connolly, 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 **A Reduction** 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: \$79,087
IMPR.: \$164,000
TOTAL: \$243,087

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 part 1-story and part 2-story dwelling¹ of brick exterior construction with 2,833 square feet of living area. The dwelling was constructed in 1986 and is approximately 37 years old. Features of the home include a basement, central air conditioning,

¹ At hearing, Strauss agreed with the subject's design as depicted by the sketch with measurements found in its property record card presented by the board of review, which the Board finds depicts a part 1-story and part 2-story home.

two fireplaces, and a 480 square foot garage. The property has an approximately 9,375 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject and from 0.01 of a mile to 1.22 miles 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 2,611 to 3,212 square feet of living area. The dwellings were built in 1986 or 1987. Each home has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 736 square feet of building area. The comparables have improvement assessments ranging from \$98,735 to \$185,157 or from \$31.85 to \$59.70 per square foot of living area.

At hearing, Strauss argued the board of review's comparables #1, #3, and #4 each have wood siding exterior construction unlike the subject and are located more distant from the subject, whereas the appellant's comparables #3 and #4 are located close in proximity to the subject. Strauss noted the appellant's comparable #4 has a larger basement than the subject, but argued these comparables support a reduction in the subject's improvement assessment. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$140,538.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$272,708. The subject property has an improvement assessment of \$193,621 or \$68.34 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 0.32 of a mile to 1.42 miles from the subject. The comparables are improved with 1.5-story or 2-story homes of brick or wood siding exterior construction ranging in size from 2,704 to 3,087 square feet of living area. The dwellings were built from 1978 to 1994 and range in age from 29 to 45 years old. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 483 to 560 square feet of building area. The comparables have improvement assessments ranging from \$186,459 to \$249,336 or from \$68.96 to \$80.77 per square foot of living area.

At hearing, Perry asserted three of the board of review's comparables are located more distant from the subject, but contended they are located within the subject's assessment neighborhood code like the appellant's comparables. Perry argued the appellant's comparable #2 is a low end outlier considering all of the comparables in the record. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparables, due to substantial differences from the subject in age or dwelling size and/or which are located less proximate in distance from the subject than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4, which are more similar to the subject in dwelling size, age, location, and features. These two most similar comparables have improvement assessments of \$154,244 and \$155,886 or \$49.23 and \$59.70 per square foot of living area. The subject's improvement assessment of \$193,621 or \$68.34 per square foot of living area falls above the two best comparables in this record and appears to be excessive. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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