



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

APPELLANT: Carolyn Robertson
DOCKET NO.: 23-00295.001-R-1
PARCEL NO.: 11-08-311-015

The parties of record before the Property Tax Appeal Board are Carolyn Robertson, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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: \$76,827
IMPR.: \$293,983
TOTAL: \$370,810

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 subject property consists of a two-story dwelling of brick exterior construction with 4,788 square feet of living area. The dwelling was constructed in 2002 and has a reported effective age of 2006. Features of the home include a basement, central air conditioning, two fireplaces, a 1,037 square foot garage and an inground swimming pool. The property has an approximately 24,949 square foot site and is located in Libertyville, Libertyville 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 four equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 4,460 to 4,888 square feet of living area. The dwellings were built in 2003 or 2005 with comparable #2 having a reported effective age of 2011. The comparables each

have an unfinished basement, central air conditioning, two to five fireplaces and a garage ranging in size from 688 to 941 square feet of building area. The comparables have improvement assessments that range from \$254,167 to \$283,736 or from \$56.99 to \$59.11 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$281,903 or \$58.88 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$370,810. The subject property has an improvement assessment of \$293,983 or \$61.40 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject. The comparables are the same properties as the appellant's comparables #1, #2 and #4, respectively, which were previously described. Except, the appellant reported comparable #2 has an effective age of 2011. The board of review noted the subject has a 570 square foot inground swimming pool, larger garage and a balcony. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 four suggested equity comparables for the Board's consideration, as three comparables were common to both parties. The Board has given less weight to the appellant's comparable #3 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' three common comparables, which are similar to the subject in location, dwelling size, design and age. However, the Board finds these three comparables have smaller garage sizes when compared to the subject and lack an inground swimming pool, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvements assessments that range from \$278,927 to \$283,736 or from \$57.06 to \$59.11 per square foot of living area. The subject's improvement assessment of \$293,983 or \$61.40 per square foot of living area falls above the range established by the best comparables in the record, which appears to be logical given its larger garage size and inground swimming pool feature. Based on this record and after considering 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: _____

August 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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