



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

APPELLANT: Jeffrey Michaels
DOCKET NO.: 23-00347.001-R-1
PARCEL NO.: 15-24-205-005

The parties of record before the Property Tax Appeal Board are Jeffrey Michaels, 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: \$70,133
IMPR.: \$137,944
TOTAL: \$208,077

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 2-story single-family dwelling of brick and frame exterior construction with 2,719 square feet of living area. The dwelling was constructed in 1971. Features of the home include a partially finished basement, central air conditioning, a fireplace, and a garage containing 906 square feet of building area. The subject property has a site of approximately 23,087 square feet of land area and is located in Lincolnshire, Vernon 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 six equity comparables located within .85 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story single-family homes of brick and frame construction ranging in size from 2,646 to 3,088 square feet of living

area. The homes were built from 1966 to 1975. The comparables are described as each having a partially finished basement, central air conditioning, a fireplace, and a garage ranging in size from 406 to 550 square feet of building area. The improvement assessments of the comparables range from \$97,203 to \$140,115 or from \$35.18 to \$48.60 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$122,355 or \$45.00 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 \$208,077. The subject property has an improvement assessment of \$137,944 or \$50.73 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a copy of the property record card for the subject property along with a grid analysis with information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story single-family dwellings of frame or brick and frame exteriors ranging in size from 2,762 to 3,287 square feet of living area. The homes were built from 1972 to 1986. Each home features a partially finished basement, central air conditioning, one to four fireplaces, and a garage ranging in size from 483 to 1,700 square feet of building area. The comparables have improvement assessments that range from \$141,179 to \$255,264 or from \$51.11 to \$82.82 per square foot of living area.

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 parties submitted a total of eleven equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparables #3, #4, and #5 based on their significantly newer ages and/or larger dwelling sizes when compared to the subject. Additionally, the Board gave less weight to board of review comparable #2 as this comparable appears to be an outlier given its substantially higher improvement assessment compared to the remaining comparables in this record.

The Board finds the best evidence of assessment equity to be appellant's comparables along with board of review comparable #1 as these comparables are most similar to the subject dwelling in terms of age and dwelling size, as well as location, design, finished basement area and most other features. However, each comparable has a smaller garage relative to the subject suggesting that upward adjustments are needed to the comparables to make them more equivalent to the subject. The most similar comparables in the record have improvement assessments ranging from \$97,203 to \$141,179 or from \$35.18 to \$51.11 per square foot of living area. The subject's improvement assessment of \$137,944 or \$50.73 per square foot of living area falls within the

upper end of the range established by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. However after considering upward adjustments to the best comparables in the record for differences from the subject such as their smaller garages relative to the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jeffrey Michaels, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085