



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

APPELLANT: Brian Martin
DOCKET NO.: 23-00349.001-R-1
PARCEL NO.: 14-28-102-016

The parties of record before the Property Tax Appeal Board are Brian Martin, 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 **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: \$25,421
IMPR.: \$108,360
TOTAL: \$133,781

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 frame exterior construction with 2,408 square feet of living area. The dwelling was constructed in 1976 and has an effective age of 1989 due to remodeling done in 2014.¹ Features of the home include an unfinished basement,² central air conditioning, a fireplace, and a garage containing 456 square feet of building area. The subject property has a site of approximately 9,973 square feet of land area and is located in Lake Zurich, Ela Township, Lake County.

¹ The subject's remodeling and effective age was noted on the subject's property record card submitted by the board of review and not challenged by the appellant via a rebuttal filing.

² Although the subject's property record card depicts a notation that a permit was taken out for remodeling to include a finished basement, the same property record card states that there is zero finished area in the basement and both grids submitted by the parties indicate that the basement is unfinished and Section III of the Appeal form indicates that the subject's basement is unfinished.

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 five equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story single-family homes of frame construction each containing 2,408 square feet of living area. The homes were built from 1975 to 1977 with comparables #1 and #3 having effective construction ages of 2019 and 2022, respectively. The comparables are described as each having an unfinished basement, central air conditioning, and a 456-square foot garage. Four comparables each have a fireplace. The improvement assessments of the comparables range from \$106,585 to \$112,463 or from \$44.26 to \$46.70 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$106,585 or \$44.26 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 \$141,495. The subject property has an improvement assessment of \$116,074 or \$48.20 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 construction each containing 2,408 square feet of living area. The homes were built in 1977. Each home features an unfinished basement, central air conditioning, one fireplace, and a 456-square foot garage. The comparables have improvement assessments that range from \$107,568 to \$111,125 or from \$44.67 to \$46.15 per square foot of living area. The board of review, through the township assessor, also submitted a memorandum contending that "[t]he subject has an effective age of 1989 due to an extensive remodel (*sic*) that was done in 2014 and therefore, has less depreciation."

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

The parties submitted a total of ten equity comparables that are located in close proximity to the subject property and are nearly identical to the subject in design, exterior construction, dwelling size, garage size, and other features. However, the comparables differ from the subject in ages built and/or effective ages with two comparables having newer effective ages than the subject, and the remaining comparables having older built ages than the subject's effective age of 1989.

The comparables in the record have improvement assessments ranging from \$106,585 to \$112,463 or from \$44.26 to \$46.70 per square foot of living area. The subject's improvement

assessment of \$116,074 or \$48.20 per square foot of living area is above the range established by all equity comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. As to the argument by the board of review that the subject property has a newer effective built date of 1989 due to “extensive remodeling,” the Board finds this argument unpersuasive. The evidence in the record includes two equity comparables (appellant’s comparables #1 and #3) which have newer effective dates relative to the subject of 2019 and 2022, and have improvement assessments of \$106,585 and \$107,967, respectively, both lower than the subject’s improvement assessment of \$116,074.

Therefore, based on this record, the Board finds that the subject dwelling is inequitably assessed and, therefore, a reduction to the subject’s improvement assessment is warranted.

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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