



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

APPELLANT: Matthew Stoll
DOCKET NO.: 23-00526.001-R-1
PARCEL NO.: 02-09-401-041

The parties of record before the Property Tax Appeal Board are Matthew Stoll, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$6,466
IMPR.: \$121,206
TOTAL: \$127,672

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 dwelling of wood siding exterior construction with 2,764 square feet of living area. The dwelling was constructed in 1989 and is approximately 34 years old. Features of the home include a basement with 1,336 square feet of finished area, central air conditioning, two fireplaces, and a 598 square foot garage.¹ The property has an approximately 9,496 square foot site and is located in Antioch, Antioch 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 an appeal petition on January 22, 2024 with three equity comparables presented in the Section V grid analysis of the petition. The

¹ The parties differ regarding the subject's basement finish and fireplace count. The Board finds the best evidence of these features is found in the subject's property record card presented by the board of review, which was not refuted by the appellant.

appellant also submitted a spreadsheet with nine additional comparables that were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on the additional nine comparable properties submitted by the appellant is given no weight.

The three comparables presented in the Section V grid analysis are located within the same assessment neighborhood code as the subject and are improved with 2-story homes of wood siding exterior construction with 2,694 and 2,856 square feet of living area. The dwellings are 35 or 36 years old. Each home has a basement,² central air conditioning, and a 552 or a 782 square foot garage. Two homes each have a fireplace. The comparables have improvement assessments ranging from \$106,154 to \$123,299 or from \$39.40 to \$45.77 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$110,975.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,672. The subject property has an improvement assessment of \$121,206 or \$43.85 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located within the same assessment neighborhood code as the subject. Comparable #2 is the same property as the appellant's comparable #3. The comparables are improved with 2-story homes of wood siding exterior construction ranging in size from 2,536 to 2,856 square feet of living area. The dwellings range in age from 20 to 34 years old. Each home has a basement with 520 to 1,152 square feet of finished area, central air conditioning, and a garage ranging in size from 484 to 864 square feet of building area. Five homes each have from one to three fireplaces. The comparables have improvement assessments ranging from \$106,481 to \$122,397 or from \$41.79 to \$47.27 per square foot of living area.

The board of review submitted a brief from the township assessor contending the appellant's comparables differ from the subject in basement size, basement finish, and/or fireplace amenity. 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

² The Board notes the board of review reported comparable #3, which is common to both parties, has 1,142 square feet of finished basement area.

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 eight equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, which lack finished basement area that is a feature of the subject, and to the board of review's comparables #4 and #5, which are substantially newer homes than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3/board of review's comparable #2 and the board of review's comparables #1, #3, and #6, which are similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$106,481 to \$122,397 or from \$41.79 to \$44.04 per square foot of living area. The subject's improvement assessment of \$121,206 or \$43.85 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: _____

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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