



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

APPELLANT: Damon McArthur
DOCKET NO.: 23-00537.001-R-1
PARCEL NO.: 02-18-203-052

The parties of record before the Property Tax Appeal Board are Damon McArthur, 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: \$19,590
IMPR.: \$133,773
TOTAL: \$153,363

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.

Preliminary Matter

This appeal was filed on January 22, 2024 by counsel using the Board's Electronic Filing Portal (EFP) (86 Ill.Admin.Code Sec. 1910.33, effective January 27, 2023). Pursuant to Standing Order #2 issued by the Board on February 14, 2023, the appellant's comparables #4 through #8 set forth on additional pages, other than the electronic form Sec. V grid analysis, have been "give[n] . . . zero weight" in this decision and will not be discussed further herein [comparables #1, #2 and #3 in the additional grid are duplicates of the Sec. V data].

Findings of Fact

The subject property consists of a two-story dwelling of frame exterior construction with 3,162 square feet of living area. The dwelling is approximately 17 years old. Features include a walkout-style basement with finished area, central air conditioning, three full and one-half

bathrooms, a fireplace and a 1,320 square foot garage. The property has a 33,541 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 information on three equity comparables. The properties are each located in the same neighborhood code as the subject and within .14 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction that are each 21 years old. The comparables range in size from 2,882 to 3,552 square feet of living area. Features include a basement, central air conditioning, three full or three full and one-half bathrooms, a fireplace and a garage ranging in size from 480 to 762 square feet of building area. The comparables have improvement assessments ranging from \$116,671 to \$139,261 or from \$39.21 to \$40.48 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$126,227 or \$39.92 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 \$153,363. The subject property has an improvement assessment of \$133,773 or \$42.31 per square foot of living area.

In support of its contention of the correct assessment, the board of review through the Antioch Township Assessor Lee D. Perry submitted a memorandum, property record card and information on four equity comparables.

In rebuttal, the assessor's memorandum reported the appellant's evidentiary submission failed to depict 948 square feet of finished basement area in the subject. The assessor further asserted, without the finished basement area, the subject's assessment would have been \$39.44 per square foot of living area. The assessor further contends that none of the appellant's comparables presented in this appeal have walkout-style basements and two comparables either lack basement finish or have less finished area than the subject. Additionally, each of the appellant's comparables have smaller garages than the subject property. Despite these criticisms, the assessor submitted appellant's comparables #2 and #3 as board of review comparables #2 and #4, respectively.

The four board of review equity comparables are each located in the same neighborhood code as the subject and within .14 of a mile from the subject. The comparables consist of two-story dwellings of frame exterior construction that range in age from 20 to 22 years old. The comparables range in size from 2,882 to 3,177 square feet of living area. Features include a basement, where comparable #3 is a walkout-style and three comparables have finished area. Each dwelling has central air conditioning. Comparables #1, #2 and #4 have from two and one-half to three and one-half bathrooms while comparable #2 has two full and two-half bathrooms. Each dwelling has from one or two fireplaces and a garage ranging in size from 460 to 774 square feet of building area. Comparable #1 has an inground swimming pool. The comparables have improvement assessments ranging from \$116,671 to \$141,744 or from \$39.51 to \$44.62 per square foot of living area.

Based on the foregoing evidence and argument, 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 parties submitted a total of five equity comparables, two of which are common to both parties, to support their respective positions before the Property Tax Appeal Board. While the Board finds that none of the comparables are particularly similar to the subject in number of bathrooms, basement style, size of finished basement area and/or garage size. In addition, board of review comparable #1 has an inground swimming pool which is not a feature of the subject property. Despite these differences, nonetheless, the Board will examine all of the comparables presented by the parties in comparison to the subject dwelling. The comparables have improvement assessments ranging from \$116,671 to \$141,744 or from \$39.21 to \$44.62 per square foot of living area. The subject's improvement assessment of \$133,773 or \$42.31 per square foot of living area falls within the range established by the comparables in this record and appears supported after applying appropriate adjustments to the comparables for differences in age, dwelling size, basement type, finished basement area, number of bathrooms, garage size and/or swimming pool amenity. Based on this record and after considering the aforesaid adjustments, 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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