



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

APPELLANT: Charles Blevins
DOCKET NO.: 23-00593.001-R-1
PARCEL NO.: 02-36-202-030

The parties of record before the Property Tax Appeal Board are Charles Blevins, 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: \$19,116
IMPR.: \$158,077
TOTAL: \$177,193

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 23, 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 #7 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 3,425 square feet of living area. The home was built in 2006 and is approximately 17 years old. Features include a basement with finished area, four full bathrooms and one half-bathroom,

central air conditioning, a fireplace and an 834 square foot garage. The property has a 13,050 square foot site and is located in Lindenhurst, Lake Villa 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 in close proximity to the subject. The comparables consist of two-story homes of frame exterior construction that range in age from 18 to 20 years old. The comparables range in size from 3,327 to 3,478 square feet of living area. Features include an unfinished basement, two full bathrooms and one half-bathroom, central air conditioning, a fireplace and a garage of either 758 or 780 square feet of building area. The comparables have improvement assessments ranging from \$141,340 to \$145,897 or from \$40.64 to \$43.21 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$142,959 or \$41.74 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 \$177,193. The subject property has an improvement assessment of \$158,077 or \$46.15 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a property record card and information on three equity comparables which are located in the same neighborhood code as the subject and in close proximity to the subject. The comparables consist of two-story dwellings of frame exterior construction that are either 17 or 19 years old. The comparables range in size from 2,875 to 3,079 square feet of living area. Features include a basement with finished area, central air conditioning, three full bathrooms and two comparables each have a half-bathroom. Each dwelling has a fireplace and a garage ranging in size from 495 to 758 square feet of building area. The comparables have improvement assessments ranging from \$133,225 to \$148,584 or from \$46.34 to \$48.39 per square foot of living area. Based on the foregoing 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 *met/did not meet* this burden of proof and a reduction in the subject's assessment *is/is not* warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which have fewer bathrooms and unfinished basements as compared to the subject dwelling with four full bathrooms and finished basement area.

The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject in bathroom features, have finished basements and present varying degrees of similarity to the subject in age, dwelling size and garage size. These comparables have improvement assessments ranging from \$133,225 to \$148,584 or from \$46.34 to \$48.39 per square foot of living area. The subject's improvement assessment of \$158,077 or \$46.15 per square foot of living area falls above the range established by the best comparables in this record in terms of overall improvement assessment and below the range on a per-square-foot of living area basis which is logical given the principle of the economies of scale. The Board finds that the subject dwelling is larger than each of the best comparables in living area square footage and the accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

In conclusion, based on this record and after considering appropriate adjustments to the best comparables for differences when compared to 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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