



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

APPELLANT: Nancy Knoerr
DOCKET NO.: 23-00821.001-R-1
PARCEL NO.: 12-33-409-021

The parties of record before the Property Tax Appeal Board are Nancy Knoerr, the appellant; 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: \$76,109
IMPR.: \$123,836
TOTAL: \$199,945

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 2,278 square feet of living area. The dwelling is approximately 97 years old. Features of the home include an unfinished basement and a 420 square foot garage. The property has a 6,790 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends assessment inequity with respect to the land as the basis of the appeal. The appellant did not contest the subject's improvement assessment. In support of this argument, the appellant submitted information on five comparable properties, four of which are improved with residential dwellings. Comparable #2 is classified as vacant land. The comparables are located within 0.02 of a mile from the subject property; but are reported to have different neighborhoods codes than the subject. Comparable #5 is located on the same street as the subject, 50 feet from the subject property. The comparables have sites that range in size from 6,790 to 12,810 square feet of land area and have land assessments ranging from \$57,178 to

\$107,903 or from \$7.71 to \$11.21 per square foot of land area. The appellant indicated the five comparable lots “touch” the subject’s land and provided a hand drawn map with the location of the five comparable lots in relation to the subject property. The appellant also provided an analysis of the comparables’ average assessed value per square foot in support of the calculation (average of the five comparables) for the requested land reduction. Based on the aforementioned evidence, the appellant requested the subject’s land assessment be reduced to \$63,826 or \$9.40 per square foot of land area

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,945. The subject property has a land assessment of \$76,109 or \$11.21 per square foot of land area. In support of its contention of the correct assessment, the board of review submitted information on four comparable properties improved with residential dwellings. The comparables have the same assessment neighborhood code as the subject and are located from 0.96 of a mile to 1.43 miles from the subject property. The comparables have sites that range in size from 4,790 to 7,000 square feet of land area and have land assessments ranging from \$59,361 to \$83,263 or from \$11.89 to \$12.40 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

The appellant provided a rebuttal emphasizing that the appeal was strictly related to the land valuation. The appellant commented that the board of review comparables were located much further away from the subject than the appellant’s comparables. The appellant pointed out that the five appellant comparables “actually comingles dirt on the appellant’s parcel.” The appellant reported that prior to the appeal, the board of review had reduced the land assessment from \$12.01 to \$11.21 per square foot of land area. Based on the evidence submitted, the appellant believes the average of the five parcels at \$9.40 per square foot is appropriate.

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 record contains a total of nine suggested equity comparables for the Board’s consideration. The Board has given reduced weight to the appellant’s comparable #2 which was reported to be vacant land, unlike the subject which was an improved parcel. The Board gives less weight to the appellant’s comparable #4 which has a significantly larger lot than the subject. The Board also gives less weight to the board of review comparables which are located over 0.96 of a mile from the subject, less proximate in location to the subject than the appellant’s comparables which are each adjacent to the subject property.

The Board finds the best evidence of assessment equity, with respect to the subject’s land, to be the appellant’s comparables #1, #3, and #5. The Board finds these comparables are each

improved with residential dwellings, like the subject, and similar to the subject in location, 50 to 119 feet from the subject, and site size. The three comparables have land assessments ranging from \$71,327 to \$76,368 or from \$9.37 to \$11.21 per square foot of land area. The subject has a land assessment of \$76,109 or \$11.21 per square foot of land area, which matches the land assessment for the appellant's comparable #5 which sets the upper limit of the range of the best comparables on a per square foot basis. The Board finds the subject's assessment to be supported, as the lot size for the appellant's comparable #5 is the same as for the subject and both the subject and appellant's comparable #5 are located on the same street, adjacent to each other, 50 feet in distance from each other. Therefore, based on this record the Board finds a reduction in the subject's assessment is not 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: _____

November 19, 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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