



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

APPELLANT: Arlene Elliott
DOCKET NO.: 23-01034.001-R-1
PARCEL NO.: 05-25-401-038

The parties of record before the Property Tax Appeal Board are Arlene Elliott, 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: \$16,538
IMPR.: \$87,374
TOTAL: \$103,912

Subject only to the State multiplier as applicable.

Preliminary Matter

This appeal was filed on January 26, 2024 by counsel using the Board’s Electronic Filing Portal (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 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 through #9 in the additional grid are duplicates of the Sec. V data].

Findings of Fact

The subject property consists of a 1-story dwelling of frame exterior construction with 1,667 square feet of living area. The dwelling was constructed in 2002 and is approximately 21 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 462 square feet of building area.¹ The property has an approximately 7,675 square foot site and is located in Round Lake, Grant Township, Lake County.

¹ Some of the subject’s property characteristics not disclosed in the appellant’s grid were gleaned from Section III of the appeal petition and the evidence presented by the board of review, including the property record card,

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 nine equity comparables² located in the subject's assessment neighborhood and within 0.72 of a mile from the subject. The comparables are improved with 1-story dwellings of frame exterior construction ranging in size from 1,610 to 1,667 square feet of living area. The homes were built from 1999 to 2002. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning and a garage that ranges in size from 420 to 462 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$78,110 to \$81,489 or from \$47.24 to \$48.88 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$80,774 or \$48.45 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 \$103,912. The subject property has an improvement assessment of \$87,374 or \$52.41 per square foot of living area.

The board of review provided handwritten adjustments to their suggested comparables in their grid analysis for differences from the subject, including basement finish and fireplace amenity. The board of review then recalculated the comparables' improvement per square foot, based on these adjustments. The board of review provided a copy of the appellant's grid and noted "Appellant Comps on correct grid." The Grant Township Assessor also submitted a memorandum to the Board which asserted that the appellant's counselor continues to use the Tyler system for assessment information, whereas "Grant Township uses the IMS system for assessment valuation."

In support of this argument, the board of review submitted information on eight equity comparables located in the subject's assessment neighborhood and within 0.73 of a mile from the subject. The comparables are improved with 1-story dwellings of frame exterior construction ranging from 1,643 to 1,667 square feet of living area. The homes were built from 1999 to 2003. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning and a garage with either 441 or 462 square feet of building area. Four comparables each have one fireplace. The comparables have improvement assessments ranging from \$81,231 to \$89,324 or from \$48.73 to \$54.37 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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

² Some property characteristics not disclosed by the appellant were obtained from the evidence presented by the board of review.

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 17 suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds each of the parties' comparables are similar to the subject in location, design, age, and dwelling size with varying degrees of similarity in other features. Nevertheless, the Board gives most weight to board of review comparables #4, #5, and #8 which are identical to the subject in dwelling size, basement finish, and features; although adjustments would still need to be made to them for differences from the subject in age and/or garage size. These three comparables have improvement assessments ranging from \$86,126 to \$89,324 or from \$51.67 to \$54.37 per square foot of living area. The subject's improvement assessment of \$87,374 or \$52.41 per square foot of living area falls within the range established by the three best comparables in this record. Based on this record and after considering adjustments to the three 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:

October 15, 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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