



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

APPELLANT: Robert Makela
DOCKET NO.: 23-01059.001-R-1
PARCEL NO.: 06-18-204-007

The parties of record before the Property Tax Appeal Board are Robert Makela, 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: \$8,696
IMPR.: \$43,172
TOTAL: \$51,868

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 one-story dwelling of vinyl siding exterior construction with 1,053 square feet of living area. The dwelling is approximately 77 years old. Features of the home include air conditioning and a 750 square foot garage. The property has a 8,063 square foot site and is located in Round Lake Heights, Avon Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted an appeal petition with nine equity comparables presented in the Section V grid analysis of the petition. The appellant also submitted a spreadsheet with three additional comparables that was 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 comparable properties submitted by the appellant is given no weight.

The nine comparables presented in the Section V grid analysis are improved with one-story dwellings ranging in size from 1,006 to 1,103 square feet of living area. The homes range in age from 68 to 86 years old. Each comparable has a garage ranging in size from 280 to 660 square feet of building area, while three of the properties have central air conditioning. The comparables have the same assessment neighborhood code as the subject and are located from 0.03 of a mile to 1.78 miles from the subject property. The comparables have improvement assessments that range from \$32,561 to \$36,128 or from \$29.81 to \$33.05 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$34,012 or \$32.30 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 \$51,868. The subject property has an improvement assessment of \$43,172 or \$41.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story dwellings of vinyl siding exterior construction that range in size from 1,021 to 1,053 square feet of living area. The homes are from 73 to 85 years old. Each comparable has a garage ranging in size from 308 to 500 square feet of building area, while three of the properties each have a full basement, with one having finished area, and central air conditioning. One comparable also has a fireplace. The comparables have the same assessment neighborhood code as the subject and are located from 1.27 to 2.32 miles from the subject property. The comparables have improvement assessments that range from \$43,203 to \$47,814 or from \$41.78 to \$46.29 per square foot of living area. The board of review requested confirmation of the subject property's total 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 record contains 13 equity comparables submitted by the parties to support their respective positions. The Board finds that all 13 comparable properties are representative of the subject

property and are improved with dwellings that are relatively similar to the subject in size, age, style, and features, although adjustments to these comparables to account for differences in some features, such as basement area and lot size, would be needed to make them more equivalent to the subject. These 13 comparables are located from 0.03 of a mile to 2.32 miles from the subject, range in size from 1,006 to 1,103 square feet of living area, and range in age from 68 to 86 years old. Their improvement assessments range from \$32,561 to \$47,814 or from \$29.81 to \$46.29 per square foot of living area. The subject's improvement assessment of \$43,172 or \$41.00 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 any appropriate 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: _____

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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