FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jay Sailer
DOCKET NO.: 23-01720.001-R-1
PARCEL NO.: 12-21-102-013

The parties of record before the Property Tax Appeal Board are Jay Sailer, 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:	$103,141
IMPR.:	$59,446
TOTAL:	$162,587

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 wood siding exterior construction with 1,438 square feet of living area. The dwelling was constructed in 1965 and is approximately 58 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 420 square foot garage. The property has an approximately 7,678 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings ranging in size from 1,380 to 1,476 square feet of living area. The dwellings are from 48 to 70 years old. Three comparables have basements and six comparables have central air conditioning. Each comparable has a fireplace and eight comparables each have a garage ranging in size from 260 to 500 square feet of building area. The comparables have improvement assessments that range from $17,965 to $69,054 or from $12.32 to $49.88 per square foot of living area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $48,000 or $33.38 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 $162,587. The subject has an improvement assessment of $59,446 or $41.34 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables that have the same assessment neighborhood code as the subject. The board of review's comparables #1 and#2 are the same properties as the appellant's comparables #9 and #7, respectively, which were previously described.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 nine equity comparables for the Board's consideration, as two comparables were common to both parties. The Board has given less weight to the appellant's comparables #1 and #2, which appear to be outliers due to their considerably lower improvement assessments of $12.32 to $14.20 per square foot of living area, when compared to the other comparables in the record that have improvement assessments ranging from $32.17 to $49.88 per square foot of living area. The Board has also given less weight to the appellant's comparables #3, #4, #5, #6 and #7/board of review comparable #2 which have basement foundations, unlike the subject and/or the dwellings lack central air conditioning, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #8 and #9/board of review comparable #1, which have central air conditioning and no basement like the subject and are similar to the subject in location, dwelling size and design. However, the Board finds both comparables are somewhat older in age and have smaller garage sizes when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables have improvement assessments of $47,060 and $68,831 or $33.38 and $49.88 per square foot of living area, respectively. The subject's improvement assessment of $59,446 or $41.34 per square foot of living area is bracketed by the two best comparables in this record. Based on this record and after considering adjustments to the 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:

C E R T I F I C A T I O N

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

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