



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

APPELLANT: Glenn Lawless
DOCKET NO.: 23-01834.001-R-1
PARCEL NO.: 15-08-401-001

The parties of record before the Property Tax Appeal Board are Glenn Lawless, 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 **A Reduction** 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: \$34,234
IMPR.: \$130,600
TOTAL: \$164,834

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 two-story dwelling of frame exterior construction with 2,968 square feet of living area. The dwelling was constructed in 1992 and is approximately 31 years old. Features of the home include a partial basement with 764 square feet that is partially finished, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 420 square feet of building area. The property has a 10,605 square foot site located in Vernon Hills, Vernon 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 information on nine assessment equity comparables improved with two-story dwellings of frame construction each with 2,968

square feet of living area.¹ The homes range in age from 30 to 36 years old. Each property has a 764 square foot basement with finished area, central air conditioning, 2½ bathrooms, and a garage with 420 square feet of building area. Six comparables have one fireplace. These properties have the same assessment neighborhood code as the subject and are located from approximately .07 to .41 of a mile from the subject property. The comparables have improvement assessments ranging from \$118,614 to \$145,984 of from \$39.96 to \$49.19 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$130,251.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$183,405. The subject property has an improvement assessment of \$149,171 or \$50.26 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings of frame construction containing 2,968 square feet of living area. The homes were built in 1988 and 1989. Each comparable has a basement with either 764 or 1,484 square feet of building area with three having finished area, central air conditioning, 2½ bathrooms, and a garage with 420 square feet of building area. Four comparables have a fireplace and comparable #5 also has a shed. The comparables have the same assessment neighborhood code as the subject and are located within approximately .26 of a mile from the subject. These properties have improvement assessments that range from \$152,044 to \$158,661 or from \$51.23 to \$53.46 per square foot of living area.

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 property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted fourteen assessment equity comparables similar to the subject in location, style, dwelling size and age to support their respective positions. The Board, however, gives less weight to board of review comparables #1 through #4 due to differences from the subject dwelling in basement size with these comparables having basements with 1,484 square feet while the subject has a 764 square foot basement. The appellant's comparables and board of review comparable #5 have similar partial basements containing 764 square feet, the same as the subject property. The Board, however, gives less weight to board of review comparable #5 as this property has an unfinished basement and a shed, differing from the subject in features, as well as appearing to be an outlier when contrasted with the other similar properties. The Board finds the

¹ The appellant's submission includes additional equity comparables on a form not prescribed by the Property Tax Appeal Board and these will not be further considered pursuant to Section 1910.80 of the Rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.80).

best evidence of assessment equity to be the appellant's comparables with improvement assessments that range from \$118,614 to \$145,984 or from \$39.96 to \$49.19 per square foot of living area. The subject's improvement assessment of \$149,171 or \$50.26 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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COUNTY

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