



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

APPELLANT: Kim Petricca
DOCKET NO.: 23-01858.001-R-1
PARCEL NO.: 15-23-201-015

The parties of record before the Property Tax Appeal Board are Kim Petricca, 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: \$67,667
IMPR.: \$67,250
TOTAL: \$134,917

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 is improved with a one-story dwelling of frame exterior construction containing 1,941 square feet of living area. The dwelling was constructed in 1960 and is approximately 63 years old. Features of the home include a crawl space foundation, central air conditioning, two fireplaces, two bathrooms, and an attached garage with 441 square feet of building area. The property has a 21,780 square foot site located in Lincolnshire, Vernon Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine assessment equity comparables improved with one-story dwellings of frame or brick exterior construction

that range in size from 1,858 to 2,031 square feet of living area.¹ The dwellings range in age from approximately 62 to 67 years old. Each comparable has central air conditioning, 1½ or 2 bathrooms, and a garage ranging in size from 441 to 650 square feet of building area. Eight comparables have one or two fireplaces. These properties have the same assessment neighborhood code as the subject and are located from approximately .04 to .45 of a mile from the subject property. Their improvement assessments range from \$45,751 to \$69,248 or from \$24.08 to \$34.70 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$65,237.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,722. The subject property has an improvement assessment of \$70,055 or \$36.09 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five assessment equity comparables improved with one-story dwellings of frame or brick exterior construction that range in size from 1,776 to 1,848 square feet of living area. The homes were built from 1957 to 1969. Four of the comparables have basements with three having finished area. Each comparable has central air conditioning, one or two fireplaces, 1½ to 2½ bathrooms, and a garage ranging in size from 440 to 506 square feet of building area. Comparable #5 also has a shed. These properties have the same assessment neighborhood code as the subject and are located within approximately .46 of a mile from the subject property. Their improvement assessments range from \$70,485 to \$81,791 or from \$39.31 to \$44.26 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 information on fourteen assessment equity comparables to support their respective positions. The Board gives less weight to board of review comparables #1, #2, #3 and #5 due to the fact each has a basement, three with finished area, which is unlike the subject's crawl space foundation. The Board gives less weight to appellant's comparables #1 and #7 as well as board of review comparable #4 as each has a brick exterior construction, unlike the subject's frame exterior construction. The Board finds the best evidence of assessment equity to be appellant's comparables #2 through #6, #8 and #9, which are most similar to the subject in exterior construction and features. These comparables have improvement assessments that range from \$45,751 to \$69,156 or from \$24.08 to \$34.70 per square foot of living area. The subject's

¹ The appellant's submission included additional equity comparables on a form not prescribed by the Property Tax Appeal Board and these additional comparables 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).

improvement assessment of \$70,055 or \$36.09 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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