FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Adam Chalmers
DOCKET NO.: 23-01951.001-R-1
PARCEL NO.: 16-28-209-001

The parties of record before the Property Tax Appeal Board are Adam Chalmers, 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:	$80,822
IMPR.:	$111,102
TOTAL:	$191,924

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 brick exterior construction with 2,121 square feet of living area.[1] The dwelling was constructed in 1950 and is approximately 73 years old. Features of the home include a 2,121 square foot basement with 1,591 square feet of finished area, central air conditioning, 2½ bathrooms, two fireplaces and a 483 square foot garage. The property has an approximately 16,675 square foot site and is located in Highland Park, West Deerfield 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 and are

[1] The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review, which was not refuted by the appellant.

located within .23 of a mile from the subject property. The comparables are improved with one-story dwellings ranging in size from 2,040 to 2,208 square feet of living area. The dwellings are from 67 to 75 years old. Six comparables each have a basement, four of which have 308 to 1,248 square feet of finished area.[2] Each comparable has central air conditioning, 1½ to 2½ bathrooms and a garage ranging in size from 275 to 756 square feet of building area. Eight comparables each have a fireplace. The comparables have improvement assessments that range from $91,320 to $109,485 or from $42.37 to $52.63 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $101,543 or $47.88 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 $191,924. The subject has an improvement assessment of $111,102 or $52.38 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 property and are located within .23 of a mile from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #5, however the board of review provided additional descriptive information for this property. The comparables are improved with one-story dwellings of brick exterior construction containing 1,796 or 2,040 square feet of living area. The dwellings are 67 and 76 years old, respectively. The comparables each have a 1,489 or 1,796 square foot basement with either 898 or 1,116 square feet of finished area. Each comparable has central air conditioning, one or two fireplaces and either a 440 or a 506 square foot garage. The comparables have improvement assessments of $95,175 and $99,980 or $49.01 and $52.99 per square foot of living area. 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 ten equity comparables for the Board's consideration, as one comparable was common to both parties. The Board has given less weight to the appellant's comparables #2, #3, #4, #6 and #8 due to their lack of a basement and/or basement finish, which are features of the subject. The Board has given reduced weight to board of review comparable #2 due to its smaller dwelling size, when compared to the subject.

[2] The appellant's grid analysis depicts comparables #2 and #6 with unfinished basements and comparables #1, #5, #7, and #9 with 308 to 1,248 square feet of basement finish, although the grid shows "0" for basement area for these four comparables.

The Board finds the best evidence of assessment equity to be the appellant’s comparables #1, #5, #7 and #9, along with board of review comparable #1, which includes the common comparable. The Board finds these comparables have basements with finished area, like the subject and are similar to the subject in location, dwelling size, design and age. However, the Board finds these four comparables have less basement finish, a fewer number of bathrooms and a fewer number of fireplaces, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from $91,320 to $106,908 or from $43.84 to $49.01 per square foot of living area. The subject's improvement assessment of $111,102 or $52.38 per square foot of living area falls above the range established by the best comparables in the record, which appears to be logical given the subject’s superior features. Therefore, 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: November 19, 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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