



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

APPELLANT: Mark Zeiss
DOCKET NO.: 23-01961.001-R-1
PARCEL NO.: 16-36-301-025

The parties of record before the Property Tax Appeal Board are Mark Zeiss, 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: \$79,596
IMPR.: \$235,304
TOTAL: \$314,900

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 stucco exterior construction with 3,742 square feet of living area.¹ The dwelling was constructed in 1977 and is approximately 46 years old. The dwelling has an effective age of 1991 due to remodeling in 2020. Features of the home include a basement with finished area, central air conditioning, 5½ bathrooms, a fireplace and a 625 square foot garage. The property has an approximately 15,335 square foot site and is located in Highland Park, Moraine Township, Lake County.

¹ Additional descriptive details about the subject are found in the subject's property record card provided by the board of review, which were not refuted by the appellant. The property record card also indicated a building permit was issued in August 2018 for remodeling with an estimated construction cost of \$42,000. The property record card also indicated the subject received a home improvement exemption for interior remodel and kitchen with an assessment of \$22,067 for tax year 2020.

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 equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings ranging in size from 3,588 to 3,884 square feet of living area. The dwellings are from 35 to 61 years old. Seven comparables purportedly each have a basement, five of which have finished area.² Each comparable has central air conditioning, 2½ to 4½ bathrooms and a fireplace. Eight comparables each have a garage ranging in size from 440 to 667 square feet of building area. The comparables have improvement assessments ranging from \$192,355 to \$240,147 or from \$53.60 to \$66.41 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$209,365 or \$55.95 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 \$314,900. The subject property has an improvement assessment of \$235,304 or \$62.88 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 that have the same assessment neighborhood code as the subject. The board of review's comparable #4 is the same property as the appellant's comparable #3. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,507 to 3,616 square feet of living area. The dwellings are from 34 to 57 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, 3 to 4 bathrooms, a fireplace and a garage ranging in size from 484 to 702 square feet of building area. The comparables have improvement assessments ranging from \$223,172 to \$240,147 or from \$63.22 to \$66.41 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's 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 parties submitted twelve equity comparables for the Board's consideration, as one comparable is common to both parties. The Board has given less weight to the appellant's comparables #1, #3, #5, #7 and #9, as well as board of review comparables #2 and #4, which differ from the subject in that they lack a basement and/or basement finish or they lack a garage, all of which are features of the subject.

² The appellant's grid analysis depicts comparable #6 with basement finish, although the grid shows "0" for basement area for this comparable.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #4, #6 and #8, along with board of review comparables #1 and #3. The Board finds these six comparables have basements with finished area and a garage, like the subject and they are similar to the subject in location, dwelling size and design. However, four of the six dwellings are older in age, when compared to the subject and all six dwellings have a fewer number of bathrooms, 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 \$210,955 to \$231,557 or from \$57.11 to \$66.03 per square foot of living area. The subject's improvement assessment of \$235,304 or \$62.88 per square foot of living area falls above the range established by the best comparables in the record in terms of total improvement assessment but within the range on a per square foot basis. The subject's higher total improvement assessment appears to be logical given the subject's additional bathrooms and newer age with subsequent renovations. 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: _____

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: _____

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mark Zeiss, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
40 Landover Parkway
Suite 3
Hawthorn Woods, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085