



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

APPELLANT: Robert Killian
DOCKET NO.: 23-02103.001-R-1
PARCEL NO.: 01-25-201-054

The parties of record before the Property Tax Appeal Board are Robert Killian, the appellant, 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: \$13,506
IMPR.: \$101,371
TOTAL: \$114,877

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 wood siding exterior construction with 1,928 square feet of living area. The dwelling was constructed in 1994 and is approximately 29 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 560 square foot garage. The property has a 10,018 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends assessment inequity in both the land and improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of wood siding exterior construction that range in size from 1,723 to 2,135 square feet of living area. The homes were constructed from 1991 to 1996. Each comparable has a basement, central air conditioning and a garage ranging in size from 441 to 528 square feet of building area. Two of the comparables also have a fireplace. The comparables are located from 0.28 of a mile to 2.83 miles from the subject dwelling and have

sites ranging in size from 6,570 to 8,120 square feet of land area. The comparables have improvement assessment that range from \$86,429 to \$92,314 or from \$43.24 to \$52.44 per square foot of living area. The sites have land assessments ranging from \$3,357 to \$10,015 or from \$0.51 to \$1.44 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$13,222 or \$1.32 per square foot of land area and the subject's improvement assessment be reduced to \$89,502 or \$46.42 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 \$114,877. The subject property has an improvement assessment of \$101,371 or \$52.58 per square foot of living area and a land assessment of \$13,506 or \$1.35 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of wood siding exterior construction that range in size from 1,548 to 2,828 square feet of living area. The homes are from 3 to 53 years old. Each comparable has central air conditioning and a garage ranging in size from 420 to 950 square feet of building area. Comparable #3 also has a 240 square foot carport. Two of the comparables each have a fireplace. The comparables are located from 0.14 of a mile to 1.86 miles from the subject with one comparable having the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$92,917 to \$202,594 or from \$52.57 to \$71.64 per square foot of living area and land assessments ranging from \$8,809 to \$29,402 or from \$0.47 to \$1.35 per square foot of land area.

The board of review noted, through a letter from the Antioch Township Assessor, the subject property, and the board of review comparables are located on the Chain O' Lakes and are channel front homes in an unincorporated area of Antioch, whereas the appellant's comparables are in a different, non-channel front, assessment neighborhood. The board of review requested confirmation of the subject's total assessment.

In rebuttal, the appellant argued the board of review's comparables have more channel frontage when compared to the subject lot and noted differences in the locations of the comparables with respect to the channel and neighboring lakes.

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 record contains seven equity comparables offered by the parties to support their respective positions. With respect to the appellant's equity argument concerning the subject's improvement

assessment, the Board gives less weight to the board of review's comparables #1, #2 and #4 due to differences from the subject in terms of age and dwelling size. The Board finds the remaining comparables offered by both parties are improved with dwellings that are relatively similar to the subject in age, size, style, and features, although adjustments to these comparables to account for differences in some features, such as location and basement area, would be needed to make them more equivalent to the subject. These comparables are from 0.24 of a mile to 2.83 miles from the subject, were constructed from 1991 to 2002, range in size from 1,723 to 2,135 square feet of living area and have improvement assessments ranging from \$86,429 to \$133,953 or from \$43.24 to \$63.42 per square foot of living area. The subject's improvement assessment of \$101,371 or \$52.58 per square foot of living area falls within the range established by the best comparables in this record.

The appellant also requested a reduction in the subject's land assessment. The Board gives less weight to the board of review's comparables #2, #3, and #4 because these parcels have lot sizes that are significantly larger than the subject parcel. The Board find the most representative parcels in terms of lot size are the appellant's comparables and the board of review's comparable #1. These parcels range in size from 6,534 to 8,120 square feet of land area and have land assessments that range from \$3,357 to \$10,015 or from \$0.51 to \$1.44 per square foot of land area. The subject parcel has a land assessment of \$13,506 or \$1.35 per square foot of land area, which falls within the range, on a per square foot basis, established by the best land comparables in the record. Based on this record and after considering appropriate adjustments, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement and land assessment were inequitably assessed and a reduction in the subject's assessments are 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

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COUNTY

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