



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

APPELLANT: Kathlene Nikulin
DOCKET NO.: 23-02238.001-R-1
PARCEL NO.: 05-10-405-063

The parties of record before the Property Tax Appeal Board are Kathlene Nikulin, 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 **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: \$13,376
IMPR.: \$88,658
TOTAL: \$102,034

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 2-story dwelling of frame exterior construction with 2,427 square feet of living area. The dwelling was constructed in 1980. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 528 square foot garage. The property has a 21,749 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends assessment inequity with respect to the land only as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located on same street as the subject and from one or two house north or south of the subject. The improved parcels each have a 21,749 square foot site. Each comparable has a land assessment of \$17,916 or \$.82 per square foot of land area.

At the hearing and the written submission, the appellant argued the subject's land value has been inaccurately assessed due to storm drains that run through the back portion of the lot. The appellant contends 1/3 (7,249 s.f.) of the lot is unusable due to flooding, standing water and debris (sand, gravel, and salt) that end up in the middle of the backyard. The appellant stated this issue was taken into consideration historically based on assessment comparison of neighboring properties over the past years. However, in 2023 there was an error as only a slight reduction in the land assessment was done. The appellant submitted historical assessment data on the subject lot and neighboring properties along with a map and pictures of the subject's lot and back yard. The appellant asserts that the unusable portion of the lot should be given no value. Based on this evidence the appellant requests a reduction in the subject's land assessment to \$11,699.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,041. The subject property has a land assessment of \$16,383 or \$.75 per square foot of land area.

In response to the appeal the board of review submitted a letter from the Grant Township Assessor. The assessor noted the land was incorrectly assessed from 2015 to 2022. The assessor indicated for the 2015 quadrennial general assessment period; the previous assessor applied a negative 40% influence factor on the entire lot in error. The assessor submitted GIS maps as well as photos of the subject's yard to show that the entire yard is not affected by the drain water and the negative factor should not have been applied to the entire lot. As for the neighboring properties, neither receives a reduction based on flooding.

The assessor contends 1/4 (5,437 s.f.) of the lot is affected by the storm water based upon the appellant's depiction of the property and the visit from the township's field inspector. At the hearing when questioned by the ALJ, Jack Perry from the board of review did not contest the appellant's assertion that 1/3 (7,249 s.f.) of the lot is affected by the flooding from the storm drain. The assessor's written submission noted a negative influence factor of .75 was applied to the portion of the lot affected by flooding due to the storm drain.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located on same street as the subject and within .04 of a mile from the subject. Comparables #1, #2 and #3 are the same properties as appellant's comparables #1, #2 and #3, respectively. The improved parcels each have a 21,749 square foot site. Each comparable has a land assessment of \$17,916 or \$.82 per square foot of land 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 based on the evidence in the record a reduction in the subject's assessment is warranted.

As initial matter the Board finds the appellant's assertion that 1/3 or 7,249 square feet of the subject's site that is affected by the flooding due to the storm drain is credible and supported by the unrefuted evidence and testimony. However, the Board finds the appellant's claim that this portion of the site should have no value to be unsubstantiated as no corroborating evidence was submitted to support this opinion. The Board finds the negative influence factor of .75 applied to the portion of the site affected by the flooding to be reasonable.

The record contains four equity comparables, three of which were common to both parties. The Board finds these comparables have identical land sizes as the subject. Each comparable has a land assessment of \$17,916 or \$.82 per square foot of land area. The subject has a land assessment of \$16,383 or \$.75 per square foot of land area which falls below the assessments of the comparables in the record both on overall and square foot bases which is logical due to flooding issues from the storm drain. However, the Board finds a reduction in the subject's land assessment to \$13,376 is justified when applying the negative influence factor of .75 to 1/3 of the lot affected by the flooding based on the following calculations.

$$\begin{aligned} 21,749 \text{ s.f. total lot size} \times .33 &= 7,249 \text{ s.f.} \\ 7,249 \text{ s.f. of land area} \times \$.82 \text{ per s.f. of land area} &= \$5,944 \times .25 = \mathbf{\$1,486} \\ 14,500 \text{ s.f. of land area} \times \$.82 \text{ per s.f. of land area} &= \mathbf{\$11,890} \end{aligned}$$

Based on this record, the Board finds a reduction in the subject's assessment is warranted.

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: _____

February 18, 2025



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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