



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

APPELLANT: Jason Udelhofen
DOCKET NO.: 23-02473.001-R-1
PARCEL NO.: 02-18-302-022

The parties of record before the Property Tax Appeal Board are Jason Udelhofen, the appellant, by attorney Robert M. Marsico, of Crowley & Marsico, LLC in Chicago; 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: \$10,604
IMPR.: \$108,244
TOTAL: \$118,848

Subject only to the State multiplier as applicable.

The parties appeared before the Property Tax Appeal Board on October 23, 2024 for a hearing at the Lake County Board of Review Office in Waukegan pursuant to prior written notice dated August 8, 2024. Appearing on behalf of the appellant was attorney Robert M. Marsico and appearing on behalf of the Lake County Board of Review was Jack Perry, Mass Appraisal Specialist.

Preliminary Matter

At hearing, Mr. Marsico moved to submit two permit documents associated with the basement finished for the subject and appellant comparable #1. The board of review objected to both of these documents on the grounds they had not been included in the appellant's original submission and therefore constitute new evidence. The appellant's attorney failed to provide the Board with copies of these documents which precludes their admissibility. Therefore, the Board sustains the board of review's objection.

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 wood siding exterior construction with 2,347 square feet of living area. The dwelling was constructed in 1999 and is approximately 24 years old. Features of the home include a basement with finished area,¹ central air conditioning, one fireplace and a 424 square foot garage. The property has an approximately 12,458 square foot site and is located in Antioch, Antioch 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 a brief, a copy of a 2020 decision issued by the 7th Circuit Court of Appeals and information on five equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,177 to 2,514 square feet of living area all of which were built 1998. Each comparable has a basement, with one having finished area.² Each dwelling has central air conditioning and a garage ranging in size from 340 to 588 square feet of building area. Four homes each have one fireplace. The comparables have improvement assessments that range from \$89,727 to \$104,792 or from \$40.17 to \$41.68 per square foot of living area.

In the appellant's brief, counsel asserted "[t]he taxpayer is not being afforded equal or "roughly" equal tax treatment despite uncontroverted factual issues and published detailed assessment records." In support of this assertion, the appellant submitted a copy of a 2020 decision issued by the 7th Circuit Court of Appeals where counsel highlighted language for the Equal Protection Clause of the Illinois Constitution. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$95,969 or \$40.89 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 \$118,848. The subject has an improvement assessment of \$108,244 or \$46.12 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 located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,203 to 2,369 square feet of living area. The homes range in age from 19 to 31 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 400 to 704 square feet of building area. The comparables have improvement assessments that range from \$101,588 to \$112,285 or from \$46.05 to \$47.40 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Under cross examination by Mr. Marsico, Mr. Perry stated he did not know whether board of review comparables #1, #2 and #3 were located on Lake Tranquility, as alleged by counsel, or

¹ At hearing the parties agreed the subject has 1,186 square feet of finished basement area.

² The appellant submitted the property record cards for each of its comparable properties which disclosed comparable #1 has 755 square feet of finished area.

not and did not dispute this fact. Mr. Marsico opined the improvement assessment of a home on Lake Tranquility would be higher than a home without a lake view and asked Mr. Perry if he agreed. Mr. Perry contended an improvement assessment would not reflect location on a lake and argued lake dwellings would not have a higher improvement assessment than non-lake dwellings. Under questioning by the ALJ, Mr. Perry explained that an improvement assessment is based on the cost of an improvement and reflects age, design, dwelling size and other amenities specific to that improvement while the land assessment is independently calculated based on its value as if vacant and available.

Mr. Marsico questioned Mr. Perry at length regarding finished basement area of the subject and comparable properties, inquiring as to how the county knows a property has a finished basement. Without documentary evidence, Mr. Marsico contended information in the property record cards, with respect to finished basement area, is not verified and therefore may be incorrect. Mr. Perry responded, asserting appellant comparables #2 through #5 may indeed have finished basement area, however, if they do, none of them are being assessed for finished basement area. Mr. Marsico then argued the Property Tax Appeal Board should give no weight to finished basement area since there is no way to know with certainty what properties have a finished basement and what properties do not.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board finds the appellant's counsel's argument that finished basement area should be given no weight to be without merit. The Board finds that "property" includes all improvements and their respective assessments and are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. (35 ILCS 200/1-130) (86 Ill.Admin.Code §1910.65(a)(1))

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #2 through #5 which have unfinished basements in contrast to the subject's finished basement.

The Board finds the best evidence of assessment equity to be appellant comparable #1 along with each of the board of review comparables which are more similar to the subject in location, age, design, dwelling size and other features. These best comparables have improvement assessments that range from \$101,588 to \$112,285 or from \$41.68 to \$47.40 per square foot of living area. The subject's improvement assessment of \$108,244 or \$46.12 per square foot of living area falls within the range established by the best comparables in this record. Furthermore, appellant comparable #1 and board of review comparable #4, both properties without an alleged location

on Lake Tranquility, have improvement assessments of \$104,792 and \$112,285 or \$41.68 and \$47.40 which also bracket the subject's improvement assessment. Therefore, after considering appropriate 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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: _____

December 17, 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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