



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

APPELLANT: Mary Toll
DOCKET NO.: 23-02517.001-R-1
PARCEL NO.: 11-11-406-003

The parties of record before the Property Tax Appeal Board are Mary Toll, 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: \$50,000
IMPR.: \$0
TOTAL: \$50,000

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 vacant site containing approximately 41,008 square feet or .94-acres of land area. The property is located in Green Oaks, Libertyville Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three improved equity comparables that have the same assessment neighborhood code as the subject and are located within .58 of a mile from the subject property. The comparables range in size from 41,459 to 41,753 square feet of land area and have land assessments of \$52,132 and \$69,510 or from \$1.25 to \$1.68 per square foot of land area.

The appellant asserted that there are no available vacant lots in the area that are similar to the subject in that none meet all criteria of the subject, such as well and septic system. The appellant provided three comparables that have established homes that are near the subject property. The

appellant also submitted a wetland delineation report prepared by Integrated Lakes Management (ILM) on September 21, 2023. The report indicated a field investigation conducted by ILM on September 7, 2023, where it was determined that the subject property consists of approximately .37 acres of wetland. (pg. 5) According to the report, the subject land has wetland vegetation with swamp white oak as the dominant vegetation. (pg. 12) The report also stated the .37 acres of wetland is located on the eastern portion of the property as depicted in Figure 2 of the report.

The appellant submitted a summary of communications from August 25, 2023 through November 15, 2023 between the appellant, ILM, the Village of Libertyville, Lake County Storm Water Management, Lake County Environmental Health and Lake County Health Departments regarding the subject property with respect to wetland setbacks and building concerns. The appellant indicated that she tried to sell the property through Compass Realty from September 2022 through June 2023 for \$210,000 without success. It was during this time the realtor discovered the land had been declared mostly wetland. Therefore, the delineation study was prepared.

Based on this evidence, the appellant is requesting a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,084. The subject property has a land assessment of \$59,084 or \$1.44 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four improved equity comparables. The comparables have the same assessment neighborhood code as the subject and are located within .095 of a mile from the subject property. The comparables range in size from 31,574 to 39,922 square feet of land area and have land assessments of \$62,599 and \$69,510 or from \$1.74 to \$1.98 per square foot of land area.

The board of review also submitted a copy of the subject's property information printout which did not depict any wetland on the property.

Based on this evidence, the board of review is requesting 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven improved equity comparables for the Board's consideration. The Board finds all the comparables are relatively similar to the subject in location and land size.

However, neither party provided evidence indicating these comparables have wetland, like the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have land assessments that range from \$52,132 to \$69,510 or \$1.24 to \$1.98 per square foot of land area. The subject's land assessment of \$59,084 or \$1.44 per square foot of land area falls within the range established by the most similar comparables in this record. However, the Board finds the record disclosed the subject property contains wetland, which was not refuted by the board of review. Therefore, after considering adjustments to the comparables for differences from the subject, the Board finds the subject's land assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's land assessment commensurate with the appellant's request 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: _____

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

Mary Toll
4192 Cambridge Cove Circle
Unit 2
Southport, NC 28461

COUNTY

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