



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

APPELLANT: Gary J. Wool
DOCKET NO.: 23-02560.001-R-1
PARCEL NO.: 16-34-106-030

The parties of record before the Property Tax Appeal Board are Gary J. Wool, 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: \$76,443
IMPR.: \$137,451
TOTAL: \$213,894

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 brick and siding exterior construction with 2,566 square feet of living area. The dwelling was constructed in 1965 and is approximately 58 years old. Features of the home include a 1,280 square foot unfinished basement,¹ central air conditioning, a fireplace, 2.5 bathrooms, and a 586 square foot garage. The property has an approximately 19,963 square foot site and is located in Deerfield, Moraine Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The

¹ The Board finds the subject lacks basement finish. Although the appellant's grid analysis indicates finished basement area, Section III of the appeal petition discloses an unfinished basement which corresponds to the subject's property record card presented by the appellant.

comparables are improved with 2-story homes of brick, wood siding, or aluminum exterior construction ranging in size from 2,521 to 3,073 square feet of living area. The dwellings were built from 1963 to 1968, with comparables #2 and #4 both having effective ages of 1969. Each home has from a 650 to a 1,312 square foot basement, three of which have finished area. Each comparable also features central air conditioning, a fireplace, 2.5 or 3.5 bathrooms, and a garage ranging in size from 440 to 506 square feet of building area. The comparables have improvement assessments ranging from \$132,476 to \$152,225 or from \$47.75 to \$52.55 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$126,860.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$213,894. The subject property has an improvement assessment of \$137,451 or \$53.57 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 within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 2,214 to 2,497 square feet of living area. The dwellings are 58 or 59 years old. Each home has from a 640 to a 1,414 square foot basement, one of which has finished area. Each comparable also features central air conditioning, one or two fireplaces, 2.5 or 3.5 bathrooms, and a garage ranging in size from 440 to 572 square feet of building area. The comparables have improvement assessments ranging from \$118,521 to \$137,881 or from \$52.44 to \$55.22 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables differ from the subject in exterior construction, dwelling size, bathroom count, and/or fireplace count.

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.Adm.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.Adm.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 a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4, which are 16% larger homes than the subject, and the board of review's comparable #1, which is a 14% smaller home than the subject. The Board also gives less weight to the appellant's comparables #1, #2, and #3 and the board of review's comparable #4, which have finished basement area unlike the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2 and #3, which are more similar to the subject in dwelling size, age, location, and most features, although both of these comparables require upward adjustments for smaller garages compared to the subject and one comparable requires an upward adjustment for its much smaller

basement compared to the subject. These two most similar comparables have improvement assessments of \$130,791 and \$131,464 or \$52.44 and \$53.01 per square foot of living area, respectively. The subject's improvement assessment of \$137,451 or \$53.57 per square foot of living area falls above the two best comparables in this record, which is logical given the subject's superior dwelling size and larger garage than the two best comparables and a basement that is more similarly in size to the board of review's comparable #3. Based on this record and 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.

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: March 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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