FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Paige O'Connor
DOCKET NO.: 23-02631.001-R-1 through 23-02631.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Paige O'Connor, the appellant, by attorney James Pollard, Attorney at Law in Lake Villa; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-02631.001-R-1	06-11-103-007	3,261	78,711	$81,972
23-02631.002-R-1	06-11-103-008	3,678	0	$3,678

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 1-story dwelling of wood siding exterior construction with 1,267 square feet of living area. The dwelling was constructed in 1951, has a chronological age of 72 years old and an effective year built of 2013.[1] Features of the home include a crawl space foundation, central air conditioning and a 400 square foot garage. The property consists of two parcels that have a combined site size of approximately 29,724 square feet and is located in Lake Villa, Lake Villa 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 information on three equity comparables located in the same assessment neighborhood code as the subject. The

[1] The board of review submitted the subject's property record card which depicted the subject has an effective year built of 2013 which was not refuted by the appellant.

comparables are improved with 1-story dwellings of wood siding exterior construction with either 1,032 or 1,272 square feet of living area. The homes were built in 1947 or 1953 and do not have a basement foundation. Each comparable has central air conditioning and either a 440 or 576 square foot garage. One dwelling has a fireplace. The comparables have improvement assessments of $52,021 or $54,802 or from $40.90 to $50.41 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $53,496 or $42.22 per square foot of living area.

The board of review submitted the "Board of Review Notes on Appeal" for one of the appellant's two parcels. The appellant submitted copies of the Notice of Findings by the Lake County Board of Review disclosing the combined total assessment for the subject of $85,650. The subject has an improvement assessment of $78,711 or $62.12 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings of wood siding exterior construction ranging in size from 949 to 1,104 square feet of living area. The homes range in age from 24 to 35 years old and each dwelling lacks a basement foundation. Each comparable has central air conditioning and a garage with either 416 or 480 square feet of building area. One dwelling has a fireplace. The comparables have improvement assessments that range from $62,754 to $68,064 or from $60.61 to $66.13 per square foot of living area.

The board of review also submitted comments and a copy of the subject's property record card noting four permits were issued in December 2019 and February 2020 for improvements to the subject property including electrical, remodeling, an addition and miscellaneous. Two of the permits have a combined total permit value of $140,000. Given these updates, the board of review opined the subject property has an effective year built of 2013, which was not refuted by the appellant. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

The parties submitted six equity comparables and the board of review also submitted evidence disclosing permits for improvements to the subject of approximately $140,000 for the Board's consideration. The Board gives less weight to board of review comparable #1 which is less similar to the subject in dwelling size than other properties in the record.

The appellant's comparables have a chronological age similar to the subject while board of review comparables #2 and #3 are more similar to the subject in effective age. Nevertheless, the Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #2 and #3 which are more similar to the subject in location, dwelling size, design and other features. These comparables have improvement assessments ranging from $52,021 to $68,064 or from $40.90 to $62.33 per square foot of living area. The subject's improvement assessment of $78,711 or $62.12 per square foot of living area falls above the range established by the best comparables in this record on an improvement assessment basis and within the range on a per square foot basis. Given the subject's unrefuted 2020 improvements, including an addition and remodeling, a higher overall improvement assessment appears logical. 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: __________ __________

C E R T I F I C A T I O N

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

Paige O'Connor, by attorney:
James Pollard
Attorney at Law
P.O. Box 3
Lake Villa, IL 60046

COUNTY

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