



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

APPELLANT: Aaron & Katie Stephenson
DOCKET NO.: 23-03008.001-R-1
PARCEL NO.: 09-21-206-004

The parties of record before the Property Tax Appeal Board are Aaron & Katie Stephenson, the appellants, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$26,800
IMPR.: \$143,209
TOTAL: \$170,009

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of composite exterior construction with 3,378 square feet of living area. The dwelling was constructed in 2010 and is approximately 13 years old. Features of the home include a full walkout-style basement, central air conditioning, and a 922 square foot garage. The property has a 31,259 square foot site and is located in Island Lake, Wauconda Township, Lake County.

The appellants contend assessment inequity as the basis of the appeal concerning the improvement. In support of this argument, the appellants submitted information on eight equity comparables located in the same assigned neighborhood code as the subject and within .22 of a mile from the subject. The comparables consist of two-story dwellings of composite, vinyl siding or brick exterior construction. The homes were built between 2004 and 2009 and range in size from 2,885 to 3,974 square feet of living area. Each comparable has a full basement, one of

which is a walkout-style. Features include central air conditioning and a garage ranging in size from 746 to 951 square feet of building area. Seven of the homes each have one or two fireplaces. The comparables have improvement assessments ranging from \$109,595 to \$150,228 or from \$35.14 to \$41.01 per square foot of living area.

Based on the foregoing evidence, the appellants requested a reduced improvement assessment of \$128,677 or \$38.09 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 \$170,009. The subject property has an improvement assessment of \$143,209 or \$42.39 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, where board of review comparables #2 and #3 are the same properties as appellants' comparables #6 and #8, respectively. The new comparable property presented by the board of review, identified as comparable #1, consists of a two-story dwelling of vinyl siding exterior construction. The dwelling is approximately 19 years old, contains 3,210 square feet of living area and features a full basement, central air conditioning, two fireplaces, and a 792 square foot garage. Comparable #1 has an improvement assessment of \$133,014 or \$41.44 per square foot of living area.

In response to the appeal, the board of review also proposed to reduce the subject's improvement assessment to \$138,498 or \$41.00 per square foot of living area. The appellants were informed of this proposed assessment reduction and rejected the offer.

Conclusion of Law

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

The parties submitted a total of nine equity comparables, two of which were common to both parties, in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2, #3, #4, #6, #7 and #8 as well as board of review comparables #2 and #3, as these dwellings all differ in size from the subject dwelling from approximately 11% to 18%.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #5 along with board of review comparable #1, as these properties are located in relatively close proximity to the subject, have similar story height and are somewhat similar in age. These three dwellings range in size from 3,084 to 3,210 square feet of living area and feature basements and central air conditioning. Adjustments are necessary to these best comparables for differences

when compared to the subject in dwelling size, fireplace amenity/count and/or garage capacity to make the comparables more equivalent to the subject dwelling. These comparables have improvement assessments ranging from \$111,742 to \$133,014 or from \$35.14 to \$41.44 per square foot of living area. The subject's improvement assessment of \$143,209 or \$42.39 per square foot of living area falls above the range established by the best comparables in this record in both overall improvement assessment and on a per-square-foot of living area basis which appears to be justified given that the subject is larger than each of these best comparables in living area square footage from approximately 5% to 9%. In addition, the subject has a larger garage than each of these best comparables. The only downward adjustment necessary to the best comparables is for fireplace amenities.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

Based on this record and after considering appropriate adjustments to the best comparables in the record for differences when compared to the subject dwelling, the Board finds the appellants 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: _____

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Aaron & Katie Stephenson, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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