



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

APPELLANT: Jeffery Bryant
DOCKET NO.: 23-03041.001-R-1
PARCEL NO.: 05-15-304-013

The parties of record before the Property Tax Appeal Board are Jeffery Bryant, the appellant, 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: \$26,400
IMPR.: \$67,049
TOTAL: \$93,449

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 is improved with a one-story dwelling of frame construction containing 1,100 square feet of living area. The dwelling was constructed in 1975 and is approximately 48 years old. Features of the home include a full walk-out basement with 1,100 square feet of finished area, two fireplaces, and two bathrooms. The property is also improved with a detached frame garage constructed in 1979 containing 1,249 square feet of building area and a wood frame building constructed in 1976 containing 1,152 square feet of building area.¹ The property has a 44,175 square foot site located in Fox Lake, Grant Township, Lake County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five assessment equity comparables described as being improved with one-story dwellings with wood siding

¹ Some of the descriptive information for the subject property was obtained from the subject's property record card and/or the subject's parcel improvements report submitted by the board of review.

exteriors that range in size from 1,080 to 1,344 square feet of living area. The homes were built from 1973 to 1979. Each comparable has a basement ranging in size from 308 to 1,344 square feet, central air conditioning, and 1½ to 2½ bathrooms. Four comparables have one fireplace and three comparables have a garage ranging in size from 576 to 1,056 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .19 to .35 of a mile from the subject property. Their improvement assessments range from \$48,658 to \$66,044 or from \$40.48 to \$50.88 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$53,046.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,499. The subject property has an improvement assessment of \$67,049 or \$60.95 per square foot of living area.

The board of review submission included a grid analysis of four comparables identified by the township assessor. The grid analysis included a notation that the subject property is a two-unit rental property as reported on a copy of the Multiple Listing Service (MLS) listing sheet associated with the March 2018 sale of the subject property that was submitted by the board of review. The four equity comparables presented by the board of review are improved with one-story dwellings of brick or frame exterior construction that range in size from 1,008 to 1,274 square feet of living area. The homes were built from 1955 to 1978. Each property has a basement with three having finished area, central air conditioning, and a garage ranging in size from 416 to 1,612 square feet of building area. The comparables have 1, 2 or 2½ bathrooms. Three comparables have one or two fireplaces. These properties have the same assessment neighborhood code as the subject property and are located from approximately .15 to .96 of a mile from the subject property. Their improvement assessments range from \$54,161 to \$68,173 or from \$52.29 to \$55.46 per square foot of living area. The grid analysis included adjustments to the comparables for differences from the subject in number of bathrooms, walk-out basement, finished basement area, number of fireplaces, and shed/frame building, to arrive at adjusted improvement assessments ranging from \$62.46 to \$65.30 per square foot of living area.

The board of review also submitted a grid analysis of the appellant's comparables indicating that appellant's comparables #1, #2 and #5 are improved with split-level dwellings, which it contends are not comparable to a one-story home. The analysis also had adjustments to appellant's comparables #3 and #4 for the lack of finished basement area as well as for the lack of a shed and wood frame building resulting in adjusted improvement assessments of \$57.76 and \$61.01 per square foot of living area, respectively. The board of review submission included copies of photographs and sketches of the subject property and the appellant's comparables, which depict appellant's comparables #1, #2 and #5 as being improved with split-level or multi-level dwellings.

In rebuttal the appellant submitted copies of online property record cards (PRCs) describing appellant's comparables #1, #2 and #5 as being 1-story design. Appellant's counsel also argued that using all the comparables submitted by the parties, without adjustments, support a reduction in the subject's improvement assessment based on the building assessment per square foot.

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 information on nine comparables similar to the subject in location to support their respective positions. The Board gives less weight to appellant's comparables #1, #2 and #5 as these properties are improved with split-level or multi-level dwellings that differ from the subject's one-story design. Although the appellant contends these comparables are improved with one-story dwellings, the copies of photographs of appellant's comparables #1, #2, and #5 submitted by the board of review depict split-level or multi-level dwellings.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 as well as the comparables submitted by the board of review. The comparables require upward adjustments for differences from the subject in walk-out basement design, lack of finished basement area, differences in garage size, and/or lack of a wood frame shed. These comparables have improvement assessments ranging from \$54,161 to \$68,173 or from \$48.22 to \$55.46 per square foot of living area. The subject's improvement assessment of \$67,049 or \$60.95 per square foot of living area falls within the range on an overall improvement assessment basis but is above the range on a per square foot of living area basis as established by the best comparables in this record, which is appropriate given the additional features and/or building improvements the subject has relative to the best comparables in the record. Based on this record 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: _____

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

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