



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

APPELLANT: Raymond & Diane Roman
DOCKET NO.: 23-03052.001-R-1
PARCEL NO.: 09-25-200-005

The parties of record before the Property Tax Appeal Board are Raymond & Diane Roman, 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: \$57,316
IMPR.: \$0
TOTAL: \$57,316

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 vacant 22,651 square foot site located along Bangs Lake in Wauconda, Wauconda Township, Lake County.¹

The appellants contend inequity with respect to the land assessment as the basis of the appeal. In support of this argument the appellants submitted information on nine assessment equity comparables composed of vacant sites that range in size from 19,602 to 26,641 square feet of land area. The comparables are located from approximately .21 to .90 of a mile from the subject property. Comparables #3 and #4 have the same assessment neighborhood code as the subject property. These properties have land assessments ranging from \$552 to \$21,902 or from \$.03 to

¹ The Board finds the best description of the subject property to be contained on the copy of the subject's property record card submitted by the board of review.

\$1.09 per square foot of land area. The appellants requested the subject's land assessment be reduced to \$6,578 or \$.29 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,316 or \$2.53 per square foot of land area. The board of review also disclosed that a township equalization factor of 1.0718 was applied in 2023.

The board of review submitted a copy of the subject's property record card describing the subject site as having 8,042 square feet of residential vacant land and 14,609 square feet of residential excess land. The 8,042 square feet of residential vacant land is described as having a lake view and a base rate value of \$5.35 per square foot for a total value of \$131,225. The 14,609 square feet of excess land has a base rate value of \$2.00 per square foot and a total value of \$29,218. The combined value of the subject's residential vacant land and excess land results in a total land value of \$160,443. Applying the statutory level of assessment of 33 1/3% to the total land value results in a land assessment of \$53,476. After adjusting the land assessment by the township equalization factor of 1.0718 results in an equalized land assessment of \$57,316, which is the land assessment being challenged.

The board of review submitted a two grid analyses of the subject property and three assessment comparables with each comparable being improved with a single-family dwelling.² The board of review's second grid analysis contains a more complete description of the land area associated with the subject property and the comparables. On the second analysis the subject is described as having 22,650 square feet of land area and the comparables are described as ranging in size from 18,730 to 21,340 square feet of land area. The comparables are located along the same street and within the same block as the subject property. These properties have the same assessment neighborhood code as the subject property and are located within approximately .04 of a mile from the subject. These properties have land assessments ranging from \$74,758 to \$76,625 or from \$3.59 to \$3.99 per square foot of land area. The subject has a land assessment of \$2.53 per square foot of land area. The board of review evidence also included an aerial photograph depicting the location of the subject property and the board of review comparables along Bangs Lake. On the aerial photograph the board of review explained that although its comparables are improved parcels they share location and are similar sized lots. The board of review further asserted the land is assessed at the same rate regardless of it being improved or vacant.

The board of review also submitted an aerial photograph depicting the location of the subject property and the appellants' comparables and noted that none of the appellants' comparables are located on Bangs Lake like the subject property.

In rebuttal the appellants' counsel asserted that the board of review comparables are not vacant land and should be given no weight because there are better equity comparables in evidence.

² On the board of review notes on appeal, the board of review provided a grid analysis describing the subject as having 8,042 square feet of land area and each of the comparables as having 12,000 square feet of land area, which appears to be the residential vacant site for the subject and the residential improved land area for the comparables, excluding the excess land, if any. Using this descriptive information the comparables have land assessments ranging from \$74,758 to \$76,625 or from \$6.23 to \$6.38 per square foot of land area. Using the subject's 8,042 square feet residential vacant land area the subject has a land assessment of \$7.12 per square foot of land area.

Conclusion of Law

The appellants 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 Board gives less weight to the comparables provided by the appellants as these properties are not lake front sites, as is the subject property, which undermines their similarity to the subject property. The Board gives more weight to the comparables submitted by the board of review which are more similar to the subject in location, each being located along Bangs Lake, than are the comparables provided by the appellants. The subject's property record card disclosed the subject has 22,651 square feet of total land area comprised of 8,042 square feet of residential vacant land and 14,609 square feet of residential excess land. The board of review did not disclose the composition of its comparables broken down by residential land and excess land. Nevertheless, the board of review comparables range in size from 18,730 to 21,340 square feet of total land area and have land assessments ranging from \$74,758 to \$76,625 or from \$3.59 to \$3.99 per square foot of land area. The subject's land assessment of \$57,316 or \$2.53 per square foot of land area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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

Raymond & Diane Roman, 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