



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

APPELLANT: Thomas H. & Donna J. Lill
DOCKET NO.: 23-03209.001-R-1
PARCEL NO.: 01-36-403-066

The parties of record before the Property Tax Appeal Board are Thomas H. and Donna J. Lill, the appellants, 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: \$11,361
IMPR.: \$64,331
TOTAL: \$75,692

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 is improved with a part two-story and part one-story dwelling of wood siding exterior construction containing 1,634 square feet of living area. The dwelling was constructed in 1968 and is approximately 55 years old. Features of the property include a crawl space foundation, central air conditioning, one fireplace, 1½ bathrooms, and a detached garage with 528 square feet of building area. The property has an 11,241 square foot site located in Lake Villa, Lake Villa Township, Lake County.

The appellants contend inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four assessment equity comparables improved with two-story or part two-story and part one-story dwellings of wood siding or brick exterior construction that range in size from 2,064 to 2,207 square feet of living area. The homes were built from 1948 to 1958. Three of the comparables have a crawl space foundation and one comparable has an unfinished basement. Each comparable has central

air conditioning, 1½ to 2½ bathrooms, and either an attached or detached garage ranging in size from 420 to 860 square feet of building area. Comparables #2 and #3 each have one fireplace. These properties are located from approximately .07 to 1.91 miles from the subject property with comparables #2 and #3 having the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$54,125 to \$66,104 or from \$26.11 to \$31.40 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$49,020 or \$30.00 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 \$75,692. The subject property has an improvement assessment of \$64,331 or \$39.37 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables improved with two-story dwellings with wood siding exterior construction that range in size from 1,344 to 1,712 square feet of living area. The homes range in age from 31 to 58 years old. Each comparable has central air conditioning, 1½ to 2½ bathrooms, and a garage ranging in size from 288 to 480 square feet of building area. Comparables #1 and #2 each have one fireplace. None of the comparables have a basement. Each comparable has the same assessment neighborhood code as the subject property and are located from approximately .05 to 1.06 miles from the subject property. Their improvement assessments range from \$57,362 to \$74,755 or from \$42.68 to \$47.68 per square foot of living 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 parties submitted information on eight assessment equity comparables to support their respective positions. The Board gives less weight to the comparables submitted by the appellants due to differences from the subject dwelling in size being approximately 26% to 35% larger than the subject home. Similarly, the Board gives less weight to board of review comparable #3 due differences from the subject property in dwelling size, being approximately 18% smaller than the subject home. The Board finds the best evidence of assessment equity to be board of review comparables #1, #2, and #4, which are most similar to the subject dwelling in size. These comparables are also similar to the subject in location, having the same assessment neighborhood code as the subject property, and in most amenities. The Board finds, however, board of review comparables #2 and #4 are approximately 20 and 24 years younger than the subject dwelling, respectively, suggesting these comparables may require downward adjustments to make them more equivalent to the subject property in age. These three comparables have improvement assessments ranging from \$65,787 to \$74,755 or from \$43.62 to \$47.68 per square foot of living area. The subject's improvement assessment of \$64,331 or \$39.37 per square foot of living area falls below the range established by the best comparables in this record

demonstrating the subject property is not being inequitably assessed. Based on this record 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:

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

Thomas H. & Donna J. Lill
25210 W. Entrance Dr.
Lake Villa, IL 60046

COUNTY

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