



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

APPELLANT: Robert Wiater
DOCKET NO.: 23-03223.001-R-1
PARCEL NO.: 06-22-110-014

The parties of record before the Property Tax Appeal Board are Robert Wiater, the appellant; 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: \$18,640
IMPR.: \$81,350
TOTAL: \$99,990

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 parties appeared before the Property Tax Appeal Board for a hearing at the Lake County Board of Review Office in Waukegan pursuant to a prior written notice. Appearing was the appellant Robert Wiater and appearing on behalf of the Lake County Board of Review was Jack Perry.

The subject property consists of a 2-story dwelling of aluminum siding exterior construction with 1,932 square feet of living area. The dwelling was constructed in 1995 and is approximately 28 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, an inground swimming pool and a 440 square foot garage. The property has a 6,203 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted five comparables located within .44 of a mile from the subject.

The comparables have sites ranging in size from 8,490 to 12,880 square feet of land area and are improved with 2-story dwellings of vinyl siding exterior construction that range in size from 1,918 to 2,373 square feet of living area. The dwellings are 28 to 32 years old and have basements, one of which has finished area. Each comparable has central air conditioning and a garage ranging in size from 400 to 642 square feet of building area. Two comparables each have one fireplace. Comparable #3 has an inground swimming pool. The comparables have land assessments ranging from \$21,432 to \$22,442 or from \$1.74 to \$2.52 per square foot of land area and improvement assessments that range from \$69,801 to \$87,700 or from \$33.09 to \$39.64 per square foot of living area.

The appellant argued that the subject received approximately a 26% increase in its assessment when other homes in the neighborhood with more square footage and more land are paying less which is confusing. Furthermore, the appellant argued his home is being assessed for vinyl siding when it is aluminum siding and the inground pool has a vinyl liner instead of a concrete liner. Jack Perry did not dispute these discrepancies and advised the appellant to report these discrepancies to the township office for correction.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,990. The subject property has a land assessment of \$18,640 or \$3.01 per square foot of land area and an improvement assessment of \$81,350 or \$42.11 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis labeled "land equity" containing four comparables and a grid analysis labeled "building equity" containing four comparables, all of which have the same assessment neighborhood code as the subject and located within .53 of a mile from the subject.

The five-land equity comparables have sites ranging in size from 6,325 to 6,490 square feet of land area and land assessments ranging from \$19,007 to \$19,503 or \$3.01 per square foot of land area.

The four-improvement equity comparables are described as 2-story dwellings of vinyl siding exterior construction, with each containing 1,932 square feet of living area. The dwellings are 25 to 27 years old. Each comparable has a full unfinished basement, central air conditioning and a garage with 440 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments that range from \$84,647 to \$85,625 or from \$43.81 to \$44.32 per square foot of living area.

At the hearing, Perry contended the board of review comparables are more similar in salient details to the subject property, specifically, all four comparables are identical in square footage and similar in basement size, age and bathroom count. Regarding the land, Perry stated the board of review comparables are more similar in size and therefore, they are a better unit of comparison.

Conclusion of Law

The taxpayer 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.

As initial matter regarding the physical discrepancies of the subject property reported by the appellant, the Board finds the appellant did not submit any supportive evidence that indicates the subject was incorrectly assessed based on these purported discrepancies.

The record contains a total of eight suggested land equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are less similar to the subject in size when compared to the subject.

The Board finds the best evidence of land assessment equity to be the board of review comparables which are most similar to the subject in size. These comparables have land assessments ranging from \$19,007 to \$19,503 or \$3.01 per square foot of land area. The subject's land assessment of \$18,640 or \$3.01 per square foot of land area which falls slightly below the best comparables in the record on an overall basis and identical on a square foot basis. Based on this evidence, the Board finds the appellant did not prove by clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

The record contains a total of eight suggested improvement equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #3 which are less similar to the subject in dwelling size.

The Board finds the best evidence of improvement assessment equity to be appellant's comparables #4 and #5 along with the board of review comparables which are identical or nearly identical to the subject in location, design, age, dwelling size, and features. These comparables have improvement assessments ranging from \$74,970 to \$85,625 or from \$38.80 to \$44.32 per square foot of living area. The subject's improvement assessment of \$81,350 or \$42.11 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement is supported. Based on this evidence the Board finds the appellant did not prove by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

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 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 general 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.

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: _____

May 20, 2025



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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