



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

APPELLANT: Tanya Blevins
DOCKET NO.: 23-03224.001-R-1
PARCEL NO.: 13-09-208-005

The parties of record before the Property Tax Appeal Board are Tanya Blevins, 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: \$34,476
IMPR.: \$280,645
TOTAL: \$315,121

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 consists of a 2-story dwelling of frame and brick exterior construction with 6,146 square feet of living area.¹ The dwelling was constructed in 2022 and is approximately 1 year old. Features of the home include an unfinished basement, central air conditioning, two

¹ The parties disagree as to the subject's dwelling size. The appellant submitted architectural plans for the 1st and 2nd floors of the subject property in support of the subject's "actual" dwelling size of 5,502 square feet of living area. The board of review submitted a sketch of the subject's floor plan identifying two cathedral areas totaling approximately 703 square feet and finished area above garage totaling 1,069 square feet of area. Comparing the first floor dimensions plans and the sketch suggests the parties agree as to the 1st floor area of 2,890 square feet of living area. Second floor dimensions provided by both parties agree as to the existence of two cathedral areas and finished area over the garage. Therefore, the Board finds the subject's 2nd floor living area is calculated as follows: 1st floor living area plus finished area over garage minus cathedral areas or 2,890sf 1st flr + 1,069sf fin above gar. – 703sf cath. areas = 3,256sf 2nd flr. Therefore, the Board finds the subject's 1st and 2nd floor living area totals 6,146 square feet of area.

fireplaces² and a 1,159 square foot 4-car garage. The property has an approximately 2.15-acre site and is located in Cary, Cuba Township, Lake County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables each located in a different assessment neighborhood code than the subject and within 0.97 of a mile from the subject. The comparables are improved with 2-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 5,501 to 6,244 square feet of living area. The homes were built from 1959 to 1996 with the oldest dwelling having an effective age of 1994. Each comparable has an unfinished basement, central air conditioning, two to four fireplaces and a garage ranging in size from 1,034 to 2,016 square feet of building area. Comparable #1 also features an inground swimming pool while comparable #3 has a barn. The comparables have improvement assessments that range from \$194,949 to \$257,538 or from \$31.22 to \$43.89 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$248,524 or \$40.44 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 \$315,121. The subject has an improvement assessment of \$280,645 or \$45.66 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 located in the same assessment neighborhood code and within 0.44 of a mile from as the subject property. The comparables are improved with 2-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 5,243 to 5,837 square feet of living area. The homes were built in 2005 or 2008. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one to three fireplaces and a garage ranging in size from 1,017 to 1,090 square feet of building area. Comparable #1 also features an inground swimming pool. The comparables have improvement assessments that range from \$251,443 to \$279,215 or from \$46.82 to \$53.25 per square foot of living area.

The board of review, through Cuba Township, submitted written comments noting the disagreement with respect to the subject's dwelling size and indicating a correction to bathroom count had been made. The board of review critiqued the appellant's equity comparables asserting they are all outside of the subject's neighborhood. The board of review described Harvest Glenn as "a unique neighborhood within the unincorporated area of Cary" and that other areas in Cary include older dwellings than found in Harvest Glenn. The board of review also submitted an aerial map depicting the subject and both parties comparables wherein the subject and board of review comparables are located on the west side of the Fox River while the appellant's comparables are all located east of the Fox River. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued the board of review utilized equity comparables "that do not match up in features" to the subject property, contending each has extra bathrooms, pools, patios

² The appellant disclosed in Section III – Description of Property, Section V grid and architectural plans that the subject property has two fireplaces.

and finished basement area unlike the subject property. The appellant reiterated her disagreement as to the use of an exterior measurement of the subject property. The appellant defended its selected comparables arguing the Lake County website was utilized to find comparable properties located within one mile which were similar to the subject in dwelling size and some features. The appellant agreed that there are no good comparable properties in Harvest Glenn for the subject.

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.

As an initial matter, the Board finds a brief explanation of the generally accepted method of property measurement is needed. The Board finds measuring a residential property from outside corner-to-outside corner is the commonly accepted method used by real property professionals to determine building size. The Appraisal Institute's *Dictionary of Real Estate Appraisal, Fourth Edition* defines gross living area as "The total area of finished, above-grade residential space excluding unheated areas such as porches and balconies; the standard measure for determining the amount of space in residential properties." It further states that gross area is "the total enclosed floor area of a building" and that gross building area is "measured from the exterior of the walls."

The parties submitted six equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1 and #3 as well as board of review comparable #1 which feature either an inground swimming pool or barn amenity, unlike the subject.

The Board finds the best evidence of assessment equity to be appellant comparable #2 along with board of review comparables #2 and #3 which are similar to the subject in design and some features but present varying degrees of similarity to the subject in location, age, dwelling size and basement features. Appellant's comparable #2 is located outside the subject's neighborhood and is approximately 28 years older in age when compared to the subject. The board of review comparables are 15 or 18 years older in age when compared to the subject and feature finished basement area unlike the subject's unfinished basement. These differences in the comparables, relative to the subject, suggest positive and negative adjustments are needed to make these properties more equivalent to the subject. These comparables have improvement assessments that range from \$241,432 to \$279,215 or from \$43.89 to \$53.25 per square foot of living area. The subject's improvement assessment of \$280,645 or \$45.66 per square foot of living area falls just above the range established by the best comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 in this record.

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

Tanya Blevins
28702 W. Harvest Glen Cir
Cary, IL 60013

COUNTY

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