



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

APPELLANT: Tyler Sandberg
DOCKET NO.: 23-03264.001-R-1
PARCEL NO.: 13-02-309-001

The parties of record before the Property Tax Appeal Board are Tyler Sandberg, 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: \$19,341
IMPR.: \$153,534
TOTAL: \$172,875

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 1.5-story dwelling of frame construction that contains 2,774 square feet of living area.¹ The dwelling was constructed in 1934 and is approximately 89 years old. Features of the home include a look-out basement with an exit and finished area, central air conditioning, two fireplaces, 3½ bathrooms, and an attached garage with 410 square feet of building area. The property has a 13,287 square foot site located in Tower Lakes, Cuba 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 improved with split-level or 1.5-story dwellings of brick, frame or brick and frame exterior construction that range in size from 2,693 to 2,978 square feet of living area. The

¹ The board of review submitted an image of the subject property with a schematic diagram that depicts the home as being a part two-story and part one-story dwelling.

homes were built from 1937 to 1971. Each comparable has a basement or lower level with finished area, central air conditioning, two fireplaces, 3 or 3½ bathrooms, and a garage ranging in size from 441 to 711 square feet of building area. Each comparable has the same assessment neighborhood code as the subject property and are located from approximately .16 to .46 of a mile from the subject property. The comparables have improvement assessments that range from \$81,564 to \$146,769 or from \$28.88 to \$51.27 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$138,576.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,875. The subject property has an improvement assessment of \$153,534 or \$55.35 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on nine assessment equity comparables improved with 1.5-story or 2-story dwellings of frame or a combination of brick and frame exterior construction that range in size from 2,441 to 3,243 square feet of living area. The homes were built from 1925 to 1979. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 221 to 752 square feet of building area. The comparables have two to four full bathrooms, and six comparables have an additional one or two half bathrooms. The comparables have the same assessment neighborhood code as the subject and are located from approximately .03 to 1.07 miles from the subject property. Their improvement assessments range from \$139,781 to \$182,455 or from \$55.09 to \$73.43 per square foot of living area.

The board of review also submitted a grid analysis of the appellant's comparables commenting that appellant's comparables #1 and #2 are split-level homes and not comparable for equity purposes. The board of review also asserted that appellant's comparable #5 was in poor condition.

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 fourteen assessment equity that are similar to the subject in location to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 due to their differences from the subject in design, each being a split-level dwelling whereas the subject is a 1.5-story dwelling. The Board also gives less weight to appellant's comparable #5 due to differences from the subject dwelling in age and the apparent poor condition of the home, which is also reflected in the low improvement assessment that appears to be an outlier in relation to the other comparables in the record. The Board gives less weight to board of review comparables #2, #4, #6, #8 and #9 due to differences from the subject

dwelling in age being from approximately 32 to 45 years younger than the subject property. The Board gives most weight to appellant's comparables #3 and #4 as well as board of review comparables #1, #3, #5 and #7, which are most similar to the subject in age and relatively similar to the subject in features. These comparables have improvement assessments that range from \$139,781 to \$179,248 or from \$49.96 to \$73.43 per square foot of living area. Removing board of review comparable #1 as an outlier, the range is narrower being from \$49.96 to \$58.67 per square foot of living area. The subject's improvement assessment of \$153,534 or \$55.35 per square foot of living area falls within the range established by the best comparables in this 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: _____

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

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