



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

APPELLANT: Scott Huckins
DOCKET NO.: 23-03268.001-R-1
PARCEL NO.: 14-13-202-036

The parties of record before the Property Tax Appeal Board are Scott Huckins, 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: \$82,149
IMPR.: \$301,449
TOTAL: \$383,598

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 two-story dwelling of brick exterior construction containing 5,272 square feet of living area. The dwelling was constructed in 2005 and is approximately 18 years old. Features of the home include an unfinished basement, central air conditioning, three fireplaces, 6½ bathrooms, and an attached garage with 976 square feet of building area. The subject property also has an inground swimming pool. The property has a 40,281 square foot site located in Long Grove, Ela Township, Lake County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on eight assessment equity comparables improved with two-story dwellings of frame, brick, or brick and frame exterior construction that range in size from 5,608 to 6,413 square feet of living area. The homes were built from 2002 to 2006. Each comparable has a basement with four being described as a “look out” design, central air conditioning, two to five fireplaces, five or six full bathrooms, with seven

comparables having an additional one or two half bathrooms, and a garage ranging in size from 867 to 1,397 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .06 to .36 of a mile from the subject property. Their improvement assessments range from \$294,127 to \$346,275 or from \$51.51 to \$55.53 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$284,593.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$383,598. The subject property has an improvement assessment of \$301,449 or \$57.18 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on seven assessment equity comparables improved with two-story dwellings of brick exterior construction that range in size from 4,709 to 5,709 square feet of living area. The homes were built from 2004 to 2007. Each comparable has an unfinished basement, central air conditioning, three to five fireplaces, four to six full bathrooms, one or two half bathrooms, and a garage ranging in size from 894 to 1,083 square feet of building area. Comparables #2, #3, #5, #6, and #7 each have an inground swimming pool. These properties have the same assessment neighborhood code as the subject property and are located from approximately .07 to .29 of a mile from the subject. These properties have improvement assessments ranging from \$274,059 to \$335,288 or from \$57.20 to \$58.76 per square foot of living area.

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 15 assessment equity comparables to support their respective positions. The comparables are like the subject in location, dwelling style, and age. The Board, however, gives most weight to board of review comparables #2, #3, and #4 that are improved with homes most similar to the subject in dwelling size and features including the fact that comparables #2 and #3 have inground swimming pools as does the subject property. These three comparables have improvement assessments ranging from \$300,619 to \$307,836 or from \$57.30 to \$57.45 per square foot of living area. The subject's improvement assessment of \$301,449 or \$57.18 per square foot of living area falls within the overall range of the improvement assessments but is below the range on a per square foot of living area basis as established by the best comparables in this record. Less weight is given the remaining comparables submitted by the parties due to differences from the subject property in dwelling size. 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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COUNTY

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