



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

APPELLANT: Donna & Larry Litle
DOCKET NO.: 23-04171.001-R-1
PARCEL NO.: 16-34-402-008

The parties of record before the Property Tax Appeal Board are Donna & Larry Litle, the appellants, 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: \$76,659
IMPR.: \$94,507
TOTAL: \$171,166

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final 2022 administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 1-story ranch style dwelling of wood siding exterior construction with 1,691 square feet of living area. The dwelling was built in 1953 but has an effective age of 1981.¹ Features of the home include a basement with finished area, 3.0 bathrooms, central air conditioning, one fireplace and a 528 square foot garage. The property has an approximately 23,406 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants filed an appeal arguing a contention of law and assessment inequity with respect to the subject's improvement assessment. The appellants asserted the subject is an owner-occupied residence which was the subject matter of an appeal before the Property Tax Appeal

¹ The board of review submitted a copy of the subject's property record card depicting the home had been remodeled in 2018 and has an effective age of 1981, which was not refuted by the appellants in rebuttal.

Board in a prior year under Docket Number 22-02469.001-R-1 in which a decision was rendered lowering the assessment of the subject property to \$143,330 based on the evidence in the record.

The appellants also contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information in two grids on three equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with ranch style dwellings of brick or wood siding exterior construction ranging in size from 1,659 to 1,814 square feet of living area. The homes were built from 1946 to 1953. Each comparable has a basement with finished area, 2.5 or 3.0 bathrooms, central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 506 square feet of building area. The comparables have improvement assessments that range from \$72,484 to \$92,291 or from \$42.41 to \$50.88 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$75,614 or \$44.72 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 \$171,166. The subject has an improvement assessment of \$94,507 or \$55.89 per square foot of living area. The board of review Notes disclosed 2023 was the first year of a new general assessment cycle in Moraine Township.

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 as the subject property. The comparables are improved with 1-story dwellings of brick exterior construction ranging in size from 1,283 to 1,500 square feet of living area. The homes range in age from 70 to 74 years old. Each comparable has a basement, with two having finished area. Each dwelling has from 1.5 to 3.0 bathrooms, central air conditioning, one fireplace and a garage ranging in size from 252 to 483 square feet of building area. The comparables have improvement assessments that range from \$66,643 to \$88,530 or from \$51.94 to \$59.02 per square foot of living area.

The board of review also submitted a copy of the subject's Multiple Listing Service (MLS) listing sheet which had an April 26, 2019 closed date, depicting the subject as an "awesome ranch renovation." The subject's property record card submitted by the board of review disclosed a permit in the amount of \$18,000 issued in December 2017 for a miscellaneous purpose. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal the appellants, through counsel, argued only above ground living area should be considered when determining uniformity, asserting elements of a property such as basements, garages and outdoor amenities should be accounted for separately for uniformity purposes. The appellants critiqued board of review comparables arguing none are comparable due to differences in dwelling size when compared to the subject's dwelling size. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

Conclusion of Law

The appellants' argument is based on both a contention of law and assessment inequity. With respect to the appellants' contention of law regarding the interpretation and application of section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board further finds the appellants did not meet this burden of proof and no reduction in the subject assessment is warranted based on application of 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, **shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

Based on this statutory language, the Board finds its decision for the 2022 tax year shall not be carried forward to the 2023 tax year. The Board finds that the 2023 tax year was the beginning of a new quadrennial general assessment period in Moraine Township. As a result, the Board finds the subject's 2022 assessment should not be carried forward to the subsequent tax year and no change in the subject's assessment is warranted as a matter of law.

The appellants also 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #2 and #3 along with board of review comparables #1 and #3 which differ from the subject in bathroom count, basement finish and/or dwelling size when compared to the subject property.

The Board finds the best evidence of assessment equity to be appellants' comparable #1 and board of review comparable #2 which are most similar to the subject in location, design, dwelling size and other features. These two comparables have improvement assessments of \$72,484 and \$77,825 or \$42.41 and \$53.78 per square foot of living area. The subject's improvement assessment of \$94,507 or \$55.89 per square foot of living area falls above the two best comparables in this record. However, given the subject's newer effective age relative to the

best comparables, a higher improvement assessment appears to be logical. Therefore, 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

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