



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

APPELLANT: Robert Kristan
DOCKET NO.: 16-03489.001-C-1
PARCEL NO.: 05-10-300-026

The parties of record before the Property Tax Appeal Board are Robert Kristan, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$43,581
IMPR.: \$60,582
TOTAL: \$104,163

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 2016 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 commercial building with 2,148 square feet of building area which is used as a carwash. The property has a 24,180 square foot site and is located in Round Lake, Grant Township, Lake County.

The appellant contends land assessment inequity as the basis of the appeal. The appellant did not contest the subject's building assessment. In support of this argument the appellant submitted a grid analysis of nine land comparables located from .03 of a mile to 1.57 miles from the subject property. All but one of the comparables are located in a different neighborhood code than the subject property. The land comparables range in size from 8,834 to 69,898 square feet of land area and have land assessments ranging from \$8,076 to \$74,779 or from \$.46 to \$1.75 per square foot of land area. In further support of the inequity claim, the appellant submitted a letter explaining that six of the nine comparables are located on the same street as the subject and the

other three comparables are located on streets with significantly higher traffic counts, however all nine comparables had land assessments which were lower than the subject's.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject property's final land assessments of \$43,581 or \$1.80 per square foot of land area. In support of the subject's assessment, the board of review submitted a grid analysis containing information on five land comparables, one of which was also submitted by the appellant. The comparables are located in the same neighborhood code as the subject. The five land comparables range in size from 8,447 to 137,584 square feet of land area and have land assessments ranging from \$15,224 to \$265,108 or from \$1.75 to \$2.95 per square foot of land area.

The board of review's evidence included a brief in which the board of review argued that their comparables are located in the same neighborhood code as the subject. Based on this evidence, the board of review requested confirmation of the subject property's land assessment.

Conclusion of Law

The taxpayer contends land 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 Board finds the best evidence of land assessment equity to be appellant's comparable #8 and the board of review's comparables #2 and #4. These land comparables were most similar to the subject in location and lot size. These most similar comparables had lot sizes ranging from 19,998 and 30,000 square feet of land area and had land assessments ranging from \$26,922 to \$64,148 or from \$.90 to \$2.95 per square foot of land area. The subject's land assessment of \$43,581 or \$1.80 per square foot of land area is supported by the best comparables in this record and appears justified. The Board gave less weight to the parties' remaining comparables due to their dissimilar neighborhood code or significantly larger or smaller lot sizes when compared to the subject property. Based on this record, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and no reduction in the subject's land assessment is 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: February 13, 2019



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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