



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

APPELLANT: David Jacks
DOCKET NO.: 20-00432.001-R-1
PARCEL NO.: 07-30-405-005

The parties of record before the Property Tax Appeal Board are David Jacks, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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 **A Reduction** 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: \$12,533
IMPR.: \$69,000
TOTAL: \$81,533

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 2020 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 1.5-story dwelling of brick exterior construction with 1,772 square feet of living area. The dwelling was constructed in 1968 and has an effective age of 1975. Features of the home include a basement with finished area, central air conditioning, and a 528 square foot garage. The property has a 10,560 square foot site and is located in Grayslake, Warren Township, Lake County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located 0.59 of a mile from the subject. The comparables are improved with 1.5-story or part 1-story part 2-story homes¹ of wood siding exterior construction ranging in size

¹ The appellant reported comparable #1 is a 1-story home but also reported above ground living area that is greater than the reported ground floor living area, indicating this property has second floor living area.

from 1,541 to 2,054 square feet of living area. The dwellings were built from 1953 to 1977 and have effective ages ranging from 1969 to 1984. Three homes each have a basement, one of which has finished area, and one home has a crawl space foundation. Each home has central air conditioning and a garage ranging in size from 352 to 528 square feet of building area. Three homes each have one or two fireplaces. Comparable #1 has an attic with finished area and comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$50,021 to \$81,794 or from \$32.46 to \$42.30 per square foot of living area.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$90,163 and has an improvement assessment of \$77,630 or \$43.81 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$69,000 or \$38.94 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on September 2, 2021.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity to be the four comparables submitted by the appellant. The Board gives less weight to comparable #1, which has a crawl space foundation compared to the subject's basement with finished area and finished attic area unlike the subject. The Board also gives less weight to comparable #4, which has an inground swimming pool unlike the subject.

The Board finds the best evidence of assessment equity to be comparables #2 and #3, which are similar to the subject in dwelling size, age, location, and some features. These two most similar comparables have improvement assessments of \$65,149 and \$66,619 or of \$37.83 and \$42.30 per square foot of living area, respectively. The subject's improvement assessment of \$77,630 or \$43.81 per square foot of living area falls above the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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: September 19, 2023



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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