



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

APPELLANT: Jesse Porter
DOCKET NO.: 21-01271.001-R-1
PARCEL NO.: 14-17-104-006

The parties of record before the Property Tax Appeal Board are Jesse Porter, 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: \$15,802
IMPR.: \$73,256
TOTAL: \$89,058

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 2021 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 part 1-story and part 1.5-story dwelling of wood siding exterior construction with 1,620 square feet of living area.¹ The dwelling was constructed in 1956 and has an effective age of 1961. Features of the home include a basement, central air conditioning and a 588 square foot garage. The property has an approximately 15,755 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity

¹ The parties differ as to the size and design of the subject dwelling. The Board finds the best description of the subject is found in the property record card provided by the board of review, which contains a schematic diagram and dimensions of the improvements describing the dwelling as a part 1-story and part 1.5-story design with 1,620 square feet of living area.

comparables that have the same assessment neighborhood code as the subject and are located within .53 of a mile from the subject. The comparables are improved with 2-story dwellings ranging in size from 1,686 to 1,838 square feet of living area. The dwellings were built from 1956 to 1987 with comparable #1 having a reported effective age of 1972. Each comparable has a basement, central air conditioning and a garage ranging in size from 504 to 624 square feet of building area. Comparable #3 has a fireplace. The comparables have improvement assessments ranging from \$73,249 to \$81,021 or from \$43.23 to \$45.21 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,720. The subject property has an improvement assessment of \$76,918 or \$47.48 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located within .43 of a mile from the subject property. The comparables are improved with 1.5-story or 2-story dwellings of wood siding exterior construction ranging in size from 1,644 to 1,798 square feet of living area, each built in 1987. Two comparables have concrete slab foundations and three comparables have basements. Each comparable has central air conditioning and a garage ranging in size from 400 to 682 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$85,020 to \$93,229 or from \$49.55 to \$54.29 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 record contains a total of eight suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #2 and the comparables submitted by the board of review due to their newer dwelling ages and/or lack of a basement when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3, which are similar to the subject in location, dwelling size, age and some features. The comparables have improvement assessments of \$73,249 and \$81,021 or \$43.45 and \$45.21 per square foot of living area, respectively. The subject's improvement assessment of \$76,918 or

\$47.48 per square foot of living area falls above the improvement assessments of the two best comparables in the record. After considering adjustments to the best comparables for differences when compared to 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 warranted.

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

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