



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

APPELLANT: Tom Garrity
DOCKET NO.: 21-01284.001-R-1
PARCEL NO.: 14-01-101-013

The parties of record before the Property Tax Appeal Board are Tom Garrity, 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 **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: \$39,563
IMPR.: \$196,269
TOTAL: \$235,832

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 two-story dwelling of brick exterior construction with 4,624 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement, central air conditioning, two fireplaces, a 1,125 square foot garage and a 495 square foot inground swimming pool. The property has an approximately 53,368¹ square foot site and is located in Long Grove, 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 four equity comparables that have the same assessment neighborhood code as the subject and are located within .38 of a mile from the subject. The comparables are improved with two-story dwellings

¹ The parties differ as to the size of the subject site. The Board finds the best evidence of size is found in the subject's property record card provided by the board of review.

of brick exterior construction ranging in size from 4,319 to 5,399 square feet of living area. The dwellings were from 2000 to 2006. The comparables each have a basement, one of which is a walk-out. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 792 to 1,196 square feet of building area. Comparable #1 has a portico and comparable #4 has a 720 square foot inground swimming pool. The comparables have improvement assessments ranging from \$144,095 to \$216,287 or from \$26.69 to \$40.76 per square foot of living area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$184,960 or \$40.00 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 \$235,832. The subject property has an improvement assessment of \$196,269 or \$42.45 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 .39 of a mile from the subject property. The comparables are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 4,208 to 5,307 square feet of living area. The dwellings were built in either 2005 or 2006. The comparables each have a basement, two of which are walk-outs. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 715 to 1,067 square feet of building area. The comparables have improvement assessments ranging from \$178,213 to \$199,945 or from \$40.76 to \$42.08 per square foot of living area.

The board of review also contends that the subject's improvement assessment is slightly higher on a per square foot basis, due to its inground swimming pool and patio 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3, as well as board of review comparable #4 due to their larger dwelling sizes, when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are similar to the subject in location, dwelling size, design, age and some features.

However, the Board finds five of the six remaining comparables lack an inground swimming pool, a feature of the subject and five comparables have smaller garage sizes when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these six comparables have improvement assessments that range from \$147,717 to \$199,945 or from \$34.20 to \$42.08 per square foot of living area. The subject's improvement assessment of \$196,269 or \$42.45 per square foot of living area at the upper end of the range of the best comparables in the record in terms of overall improvement assessment and somewhat above the range on a square foot basis, which appears to be logical given its superior features. After considering adjustments to the best comparables for differences when compared to 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.

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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