



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

APPELLANT: Sharon Vandervere
DOCKET NO.: 21-01388.001-R-1
PARCEL NO.: 04-09-303-051

The parties of record before the Property Tax Appeal Board are Sharon Vandervere, 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: \$7,479
IMPR.: \$40,456
TOTAL: \$47,935

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 one-story ranch-style dwelling of wood siding exterior construction with 1,176 square feet of living area. The dwelling was constructed in 1976. Features of the home include a full unfinished basement, central air conditioning and a 576 square foot garage. The property has an 11,050 square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment.¹ In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and from .44 to

¹ The appeal was first filed based on comparable sales, but when an Incomplete Checklist was issued noting the lack of three recent sales, the basis of appeal was modified to assessment equity relying upon the same comparable evidence.

1.09-miles from the subject. The dwellings are each one-story ranch-style homes with wood siding exterior construction which were built in either 1973 or 1978. The homes range in size from 1,040 to 1,324 square feet of living area. Each dwelling has a full unfinished basement and a garage ranging in size from 440 to 600 square feet of building area. Comparable #4 also features central air conditioning. The comparables have improvement assessments ranging from \$34,616 to \$44,801 or from \$32.99 to \$33.89 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$38,000 or \$32.31 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 \$47,935. The subject property has an improvement assessment of \$40,456 or \$34.40 per square foot of living area.

In response to the appeal, the board of review submitted two separate grid analyses, the first of which depicts comparable sales and, notes the sales comparables #1 through #4 present a median value of \$167,903, thus, the board of review indicates an increase in the subject's assessment would be warranted to \$55,962. However, the Property Tax Appeal Board has not analyzed this comparable sales data as it is not responsive to the appellant's appeal based on a lack of assessment equity.

In support of its contention of the correct assessment on equity grounds, the board of review submitted a second grid analysis with information on five equity comparables located in the same neighborhood code as the subject and within .99 of a mile from the subject. The dwellings are each one-story ranch-style homes with wood siding exterior construction. The dwellings were built from 1975 to 1985 and contain either 1,163 or 1,176 square feet of living area. Each dwelling has a full unfinished basement and a garage ranging in size from 576 to 896 square feet of building area. Four of the comparables each have central air conditioning and two comparables each have a fireplace. The comparables have improvement assessments ranging from \$41,391 to \$45,564 or from \$35.20 to \$38.74 per square foot of living area.

Based on the foregoing equity 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 parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's

comparables #3 and #4 along with board of review comparable #1 due to their more distant locations from the subject, differences in dwelling sizes for these appellant comparables and the difference in age for the board of review comparable.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparables #2 through #5. These six comparables have improvement assessments that range from \$34,616 to \$44,288 or from \$33.28 to \$37.66 per square foot of living area. The subject's improvement assessment of \$40,456 or \$34.40 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences such as dwelling size, air conditioning amenity and/or garage size 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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