



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

APPELLANT: Carl S. Coulson
DOCKET NO.: 21-03659.001-R-1
PARCEL NO.: 16-29-311-011

The parties of record before the Property Tax Appeal Board are Carl S. Coulson, the appellant, by Jessica Hill-Magiera, Attorney at Law 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: \$36,379
IMPR.: \$69,030
TOTAL: \$105,409

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 1-story dwelling of wood siding exterior construction with 1,170 square feet of living area. The dwelling was constructed in 1964. Features of the home include a full basement with 514 square feet of finished area, central air conditioning, a fireplace, and a 484 square foot garage. The property has a 7,208 square foot site and is located in Deerfield, West Deerfield 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 eight equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of brick or wood siding exterior construction ranging in size from 1,080 to 1,196 square feet of living area. The dwellings were built from 1954 to 1962. Each home has a full basement, central air conditioning, and a garage ranging in size from 240 to 528 square feet of building area. Three homes each have a fireplace. The

comparables have improvement assessments ranging from \$28,758 to \$57,002 or from \$26.34 to \$47.91 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 \$112,574. The subject property has an improvement assessment of \$76,195 or \$65.12 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 located within the same assessment neighborhood code as the subject. Comparable #3 is the same property as the appellant's comparable #2. The comparables are improved with 1-story homes of wood siding exterior construction with 1,170 square feet of living area. The dwellings were built from 1950 to 1960. Each home has a full or partial basement, two of which have 339 or 415 square feet of finished area, and a garage ranging in size from 260 to 480 square feet of building area. Four homes each have central air conditioning, and two homes each have a fireplace. The comparables have improvement assessments ranging from \$48,426 to \$68,851 or from \$41.39 to \$58.85 per square foot of living area. Based on this evidence the board of review offered to stipulate to a reduced total assessment of \$105,409, with a reduced improvement assessment of \$69,030 or \$59.00 per square foot of living area.

The appellant was notified of this proposed assessment reduction and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Board after the established deadline rejecting the board of review's proposed assessment reduction.

In written rebuttal, the appellant argued both parties' comparables support a reduction in the subject's assessment.

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 record contains a total of twelve equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #2, #3, and #4, including the common comparable, due to substantial differences from the subject in basement finish, age, and/or central air conditioning amenity. Moreover, the appellant's comparable #1 has an improvement assessment that is considerably lower than the other comparables in this record, indicating this property is an outlier.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #5, which are identical to the subject in dwelling size and are more similar in age, location, and features. These two most similar comparables have improvement assessments of \$66,830 and \$68,851 or of \$57.12 and \$58.85 per square foot of living area, respectively. The subject's improvement assessment of \$76,195 or \$65.12 per square foot of living area falls above the best comparables in this record and appears to be excessive. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, such as garage size, basement size, and basement finished area, 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 board of review's proposal 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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