



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

APPELLANT: Randy & Mary Ann Hudson
DOCKET NO.: 21-03664.001-R-1
PARCEL NO.: 04-21-307-015

The parties of record before the Property Tax Appeal Board are Randy & Mary Ann Hudson, the appellants, 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 **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: \$5,348
IMPR.: \$41,061
TOTAL: \$46,409

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 aluminum siding exterior construction with 1,200 square feet of living area. The dwelling was constructed in 1963. Features of the home include a basement, central air conditioning, two full bathrooms, a 624 square foot attached garage, and a 484 square foot detached garage.¹ The property has a 7,400 square foot site and is located in Zion, Zion Township, Lake County.

The appellants contend assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellants 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

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

ranging in size from 1,148 to 1,196 square feet of living area. The dwellings were built from 1958 to 1963. Each home has a basement, from one to two full bathrooms, and a garage ranging in size from 260 to 624 square feet of building area. One home has a fireplace and three homes each have central air conditioning. The comparables have improvement assessments ranging from \$31,155 to \$34,587 or from \$26.54 to \$29.41 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,409. The subject property has an improvement assessment of \$41,061 or \$34.22 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four 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 1,176 to 1,232 square feet of living area. The dwellings were built from 1951 to 1978 with comparable #1 having an effective age of 1997. Each home has a basement, two or three full bathrooms, and a garage ranging in size from 418 to 616 square feet of building area. Three homes have central air conditioning and two homes each have one or two fireplaces. The comparables have improvement assessments ranging from \$39,994 to \$47,178 or from \$34.01 to \$39.09 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the board of review's comparables #2, #3, and #4 differ from the subject in age.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of twelve equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #3, #5, #7, and #8 and the board of review's comparables, due to substantial differences from the subject in age/effective age and/or central air conditioning amenity.

The Board finds the best evidence of assessment equity to be the appellants' comparables #2, #4, and #6, which are similar to the subject in dwelling size, age/effective age, location, and some features, although none of these comparables have two full bathrooms or two garages like the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$33,718 to \$34,587 or from \$28.30 to \$28.97 per square foot of living area. The subject's

improvement assessment of \$41,061 or \$34.22 per square foot of living area falls above the range established by the best comparables in this record, but appears to be justified given the subject's two full bathrooms and two garages compared to the one full bathroom and one garage of each of the best comparables. Based on this record, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants 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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APPELLANT

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