



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

APPELLANT: Stephanie & Jonathan Howard
DOCKET NO.: 21-03665.001-R-1
PARCEL NO.: 06-09-101-031

The parties of record before the Property Tax Appeal Board are Stephanie & Jonathan Howard, 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: \$12,350
IMPR.: \$76,742
TOTAL: \$89,092

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 part 1-story part 2-story dwelling¹ of wood siding exterior construction with 2,107 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement with finished area, central air conditioning, and a 441 square foot garage. The property has a 9,583 square foot site and is located in Lake Villa, Lake Villa 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 four equity comparables located within the same assessment neighborhood code as the subject. The

¹ Although both parties reported the subject is a 1-story home, the Board finds the best evidence of the subject's design is found in its property record card presented by the board of review, which contains a sketch of the subject dwelling depicting second floor living area.

comparables are improved with 1-story homes of wood siding exterior construction ranging in size from 2,150 to 2,309 square feet of living area. The dwellings were built in 1996 or 1999. Each home has a basement, central air conditioning, and a 460 or a 560 square foot garage. Three homes each have a fireplace. The comparables have improvement assessments ranging from \$70,165 to \$76,310 or from \$31.89 to \$33.75 per square foot of living area. Based on this evidence the appellants 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 \$89,092. The subject property has an improvement assessment of \$76,742 or \$36.42 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. The comparables are improved with 2-story or part 1-story part 2-story homes² of wood siding exterior construction ranging in size from 2,180 to 2,340 square feet of living area. The dwellings were built in 1996. Each home has a basement with finished area, one of which is a walkout basement, central air conditioning, a fireplace, and a garage ranging in size from 504 to 733 square feet of building area. Comparable #3 has finished attic area. The comparables have improvement assessments ranging from \$80,147 to \$83,094 or from \$34.94 to \$37.61 per square foot of living area.

The board of review also submitted a listing sheet disclosing the subject sold in May 2019 for a price of \$260,000. Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants argued the board of review's comparables #1, #3, #4, and #5 have larger garages than the subject.

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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables, due to substantial differences from the subject in design and basement finish. The Board gives less weight to the board of review's comparable #3, which has finished attic area unlike the subject.

² The board of review reported comparable #3 is a 1-story home but also reported above ground living area that is greater than the ground floor living area, indicating this home has second floor living area.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, #4, and #5, which are similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments that range from \$80,147 to \$83,094 or from \$34.94 to \$37.61 per square foot of living area. The subject's improvement assessment of \$76,742 or \$36.42 per square foot of living area falls below the range established by the best comparables in terms of total improvement assessment and within the range on a per square foot basis. 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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