



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

APPELLANT: Jerry Ross  
DOCKET NO.: 15-03846.001-R-1  
PARCEL NO.: 04-21-120-012

The parties of record before the Property Tax Appeal Board are Jerry Ross, the appellant; 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:** \$ 3,188  
**IMPR.:** \$24,476  
**TOTAL:** \$27,664

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 2015 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 tri-level dwelling of vinyl siding exterior construction that has 1,260 square feet of living area. The dwelling was constructed in 2005. The home features a 588 square foot finished lower-level and central air conditioning. The subject has a 7,250 square foot site. The subject property is located in Zion Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted four comparables located from .1 to .9 of a mile from the subject. The comparables consist of tri-level dwellings of aluminum, vinyl or wood siding exterior construction that were built from 1994 to 2004. The comparables have finished lower-levels, central air conditioning and one comparable has a garage. The dwellings range in size from 1,144 to 1,324 square feet of living area and are situated on sites that contain from 6,815 to 8,841 square feet of land area. The comparables sold from August 2012 to February 2016 for prices ranging from \$56,000 to \$75,000 or from \$48.95

to \$58.23 per square foot of living area including land. Based on this evidence, the appellant 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 property of \$27,664. The subject's assessment reflects an estimated market value of \$83,376 or \$66.17 per square foot of living area including land area when applying Lake County's 2015 three-year average median level of assessment of 33.18%.

In support of the subject's assessment, the board of review submitted four comparables located from .01 to .69 of a mile from the subject. One comparable was also utilized by the appellant. The comparables consist of a split-level and three, tri-level dwellings of vinyl or aluminum siding exterior construction that were built from 2001 to 2007. The comparables have finished lower-levels, central air conditioning, one comparable has a fireplace and three comparables have garages that range in size from 484 to 672 square feet of building area. The dwellings range in size from 1,204 to 1,317 square feet of living area and are situated on sites that contain from 7,250 to 8,825 square feet of land area. The comparables sold from January 2014 to October 2015 for prices ranging from \$70,875 to \$114,000 or from \$53.82 to \$94.37 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted the differences of the board of review comparables to the subject in terms of land area, dwelling size and exterior construction. The appellant argued three comparables have garages, unlike the subject<sup>1</sup>.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof.

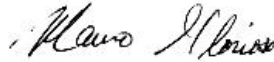
The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to comparables #2, #3 and #4 submitted by the appellant. Comparable #2 is 11 years older in age than the subject. Comparables #3 and #4 sold in 2012 or 2016, which are not proximate in time to the January 1, 2015 assessment date to be considered reliable indicators of the subject's market value. The Board gave less weight to comparable #1 submitted by the board of review due to its larger finished lower level when compared to the subject. The Board finds the remaining three comparables are more similar when compared to the subject in location, land area, design, age, dwelling size, features and sold more proximate in time to the January 1, 2015 assessment date. They sold from December 2014 to October 2015 for prices ranging from \$75,000 to \$114,000 or from \$58.23 to \$94.37 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$83,376 or \$66.17 per square foot of

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<sup>1</sup> The Board finds comparable #2 submitted by the board of review is also comparable #1 submitted by the appellant, which has a garage.

living area including land, which falls within the range established by the most similar comparable sales contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: November 21, 2017



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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