



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

APPELLANT: Glenn Ryback  
DOCKET NO.: 15-03875.001-R-1  
PARCEL NO.: 07-15-408-024

The parties of record before the Property Tax Appeal Board are Glenn Ryback, 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:** \$16,297  
**IMPR.:** \$42,294  
**TOTAL:** \$58,591

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 one-story dwelling of brick exterior construction that has 1,771 square feet of living area. The dwelling was constructed in 1952. The home features an unfinished basement, central air conditioning, a fireplace and a 520 square foot garage. The subject has a 30,910 square foot site. The subject property is located in Warren Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal.<sup>1</sup> The appellant challenged both the land and improvement assessments. In support of these arguments, the appellant submitted three comparables located from .02 to .15 of a mile from the subject. The comparables consist of a

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<sup>1</sup> The appellant marked comparable sales as the basis of the appeal on the residential appeal form, but also submitted assessment equity evidence to demonstrate the subject's assessment was excessive. The Board will address both arguments in its decision.

one-story dwelling, a one and one-half story dwelling, and a two-story dwelling of brick or wood siding exterior construction that were built from 1961 to 1965. The comparables have unfinished basements, central air conditioning and garages that range in size from 480 to 576 square feet of building area. The dwellings range in size from 1,300 or 1,820 square feet of living area and are situated on sites that contain from 26,730 to 28,920 square feet of land area. Comparable #3 purportedly sold for \$149,000, but the date of sale was not disclosed. The comparables have improvement assessments ranging from \$36,734 to \$40,511 or from \$22.26 to \$28.26 per square foot of living area and land assessments ranging from \$14,094 to \$15,248 or \$.53 per square foot of land area.

The appellant argued that much of the interior, including the kitchen and bath, is still original since the purchase in 1997 for \$163,741. The appellant argued the 27% increase in the assessment is unrealistic and traffic counts on Illinois Route 132 are not conducive to a desirable residential setting. 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 \$58,591. The subject's assessment reflects an estimated market value of \$176,585 or \$99.71 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%. The subject property has an improvement assessment of \$42,294 or \$23.88 per square of living area and a land assessment of \$16,297 or \$.53 per square foot of land area.

In support of the subject's assessment, the board of review submitted four comparable sales and four assessment equity comparables. The comparable sales are located from .06 to .19 of a mile from the subject. The comparables consist of one-story or one and one-half story dwellings of brick or wood siding exterior construction that were built from 1942 to 1951. Two comparables have unfinished basements and two comparables have partially finished basements. The comparables have central air conditioning, three comparables have one or two fireplaces and three comparables have garages that range in size from 576 to 816 square feet of building area. The dwellings range in size from 1,023 to 1,505 square feet of living area and are situated on sites that contain from 18,004 to 27,905 square feet of land area. The comparables sold from January 2015 to October 2015 for prices ranging from \$157,000 to \$223,000 or from \$129.86 to \$166.18 per square foot of living area including land.

The four assessment comparables are located from .07 to .26 of a mile from the subject. The comparables are improved with one-story dwellings of brick or wood siding exterior construction that were built from 1952 to 1958. The comparables have unfinished basements, three comparables have central air conditioning, three comparables have one or two fireplaces and all the comparables have garages that range in size from 440 to 625 square feet of building area. The dwellings range in size from 1,566 to 2,124 square feet of living area and are situated on sites that range in size from 22,250 to 37,250 square feet of land area. They have improvement assessments ranging from \$43,752 to \$55,239 or from \$25.68 to \$31.35 per square foot of living area and land assessments ranging from \$13,802 to \$22,966 or \$.62 per square foot of land area.

The board of review's evidence indicates appellant's comparable #4 sold in September 2012 for \$149,000 or \$114.62 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 five comparable sales for the Board's consideration. The Board gave less weight to the comparable sale submitted by the appellant due to its 2012 sale date, which is dated and a less reliable indicator of market value as of the subject's January 1, 2015 assessment date. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design and age, but are smaller in dwelling size and land area. In addition, two comparables have superior finished basement area when compared to the subject. They sold from January 2015 to October 2015 for prices ranging from \$157,000 to \$223,000 or from \$129.86 to \$166.18 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$176,585 or \$99.71 per square foot of living area including land, which falls within the range established by most similar comparable sales contained in the record on an overall basis and below the range on a per square foot basis. After considering any adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported. Therefore, no reduction in the subject's assessment is warranted.

The taxpayers also argued assessment inequity as an alternative 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 failed to meet this burden of proof.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 and #2 submitted by the appellant due to their dissimilar design when compared to the subject. The Board finds comparable #3 submitted by the appellant and the comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and most features. They have improvement assessments ranging from \$36,734 to \$55,239 or from \$25.68 to \$31.35 per square foot of living area. The subject property has an improvement assessment of \$42,294 or \$23.88 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record on an overall basis and below the range on a per

square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is justified. Therefore, no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the parties submitted information on seven land assessment comparables. They had land assessments ranging from \$13,802 to \$22,966 or \$.53 or \$.62 per square foot of land area. The subject property has a land assessment of \$16,297 or \$.53 per square foot of land area, which is supported by the land comparables contained in the record. Therefore, no reduction in the subject's land 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Glenn Ryback  
PO Box 602  
Gurnee, IL 60031

COUNTY

Lake County Board of Review  
18 North County Street  
7th Floor  
Waukegan, IL 60085