



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

APPELLANT: E. Roger & Barbara Garross  
DOCKET NO.: 15-04418.001-R-1  
PARCEL NO.: 04-20-222-012

The parties of record before the Property Tax Appeal Board are E. Roger and Barbara Garross, the appellants, by attorney Jessica Hill-Magiera, 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:** \$3,459  
**IMPR.:** \$15,541  
**TOTAL:** \$19,000

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 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 is improved with a one-story dwelling with a wood siding exterior that contains 910 square feet of living area. The dwelling was constructed in 1970. Features of the property include a full unfinished basement and a detached garage with 308 square feet of building area. The property has a 7,865 square foot site and is located in Zion, Zion Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales improved with one-story dwellings that range in size from 912 to 1,073 square feet of living area. The dwellings were constructed from 1961 to 1971. Six of the comparables have unfinished basements and five comparables have garages. The comparables have sites ranging in size from 6,006 to 8,330 square feet of land area and are located within the same assessment neighborhood as the subject property from .02

of a mile to .85 of a mile from the subject property. These properties sold from January 2014 to May 2015 for prices ranging from \$8,000 to \$37,000 or from \$8.65 to \$37.45 per square foot of living area, including land. The appellants' submission included adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$9,643 to \$41,584. The appellants requested the subject's assessment be reduced approximately 53% to \$10,230.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,588. The subject's assessment reflects a market value of \$65,063 or \$71.50 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings with wood siding or aluminum exteriors that range in size from 936 to 1,040 square feet of living area. The dwellings were constructed in 1961 and 1965. Three comparables have unfinished basements, three comparables have central air conditioning, one comparable has a fireplace and two comparables have garages with 484 and 392 square feet of building area, respectively. The comparables have sites with either 7,150 or 12,000 square feet of land area. These properties are located in the same assessment neighborhood as the subject property from .051 to .378 of a mile from the subject property. The sales occurred from August 2014 to March 2016 for prices ranging from \$57,600 to \$90,000 or from \$61.54 to \$85.85 per square foot of living area. The board of review requested the assessment be sustained.

The appellants submitted rebuttal comments regarding the board of review comparables noting that comparable #2 has no garage and no basement; comparable #3 has no garage; and comparable #4 sold in 2016. The appellant's noted that board of review comparable #4 had previously sold in June 2015 for a price of \$55,000 or \$48.17 per square foot of living area, including land.<sup>1</sup>

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. 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 evidence in the record supports a reduction to the subject's assessment.

The record contains twelve sales provided by the parties to support their respective positions. The Board gave less weight to appellants' sale #1, which sold for \$8,000 in May 2015, as the price is an outlier when compared to the remaining sales in the record calling into question the arm's length nature of the sale. The Board gave less weight to board of review sale #4 as this property sold in March 2016, not proximate in time to the assessment date at issue. The

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<sup>1</sup> The copy of the property record card for board of review comparable #4 disclosed the property was sold in June 2015 by the Federal National Mortgage Association, which calls into question the arm's length nature of the sale.

remaining comparables provided by the parties were similar to the subject property in location, style, relative age and relative features with the exception three had no basements, four had no garages and three had central air conditioning. These properties sold for prices ranging from \$23,500 to \$88,000 or from \$25.77 to \$85.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$65,063 or \$71.50 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The comparable at the high end of the range, board of review comparable #1, was superior to the subject in land area and features, which would downward adjustments. Board of review comparable #2, which sold for the next highest price, was inferior to the subject property in that it had no basement and had no garage, but superior to the subject in that it did have central air conditioning. The remaining comparables sold for prices ranging from \$25.77 to \$61.54 per square foot of living area, including land. After considering the sales provided by the parties and the differing features the Board finds a reduction in the subject's assessment is appropriate.

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



Member



Acting 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: October 20, 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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