



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

APPELLANT: Michael Beales  
DOCKET NO.: 16-02253.001 -R-1  
PARCEL NO.: 07-19-401-0154

The parties of record before the Property Tax Appeal Board are Michael Beales, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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:** \$18,511  
**IMPR.:** \$70,440  
**TOTAL:** \$88,951

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 2016 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 two-story single-family dwelling of frame exterior construction built in 1997. The home contains 2,461 square feet of living area. Features of the home include a partial basement with a finished area, central air-conditioning, a fireplace and a 475-square foot garage. The dwelling is situated on an 8,712-square foot site and located in Grayslake, Warren Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales. The comparables are two-story dwellings of exterior frame construction built in 1995 and 1996. The homes contain 2,388 to 2,470 square feet of living area. All of the comparables are located in the same neighborhood as the subject and situated on sites ranging from 8,276 to 12,197 square feet. Each of the comparables has an unfinished basement, air-conditioning, a fireplace and a garage, ranging in size from 440 to 534

square feet in building area. The comparables sold between March 2015 and October 2016 for prices ranging from \$264,000 to \$266,000 or from \$107.29 to \$111.39 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$221,128 or \$89.85 per square foot of living area, land included, based on the 2016 three-year median level of assessment for Lake County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,900. The subject's assessment reflects a market value of \$295,235 or \$120.00 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% 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. The comparables are two-story single-family dwellings of exterior frame construction built between 1995 and 1997. The homes contain from 2,226 to 2,711 square feet of living area. The comparables are located in the same neighborhood as the subject and situated on sites ranging from 6,970 to 10,890 square feet. Each of the comparables has a basement, three having a finished area and one being unfinished. All of the homes have air-conditioning, a fireplace and a garage ranging in size from 400 to 693 square feet in building area. The comparables sold between March 2015 and February 2016 for prices ranging from \$266,000 to \$341,250 or from \$116.19 to \$142.54 per square foot of living area, including land.

### **Conclusion of Law**

The appellant contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented sales data for seven suggested comparable properties for the Board's consideration. The Board gave less weight to the board of review's comparables #1, #3 and #4 as comparables #1 and #3 have larger basements with larger finished areas and larger garages compared to the subject and comparable #4 has a larger square footage of living area and larger lot size compared to the subject. The Board finds the best evidence of market value to be appellant's comparables #1, #2 and #3 and the board of review's comparable #2, despite some differences in their features. These comparables sold between March 2015 and October 2016 for \$264,000 to \$266,000 or \$107.29 to \$119.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$295,235 or \$120.00 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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: July 17, 2018



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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