



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

APPELLANT: Barry Grabert  
DOCKET NO.: 16-02381.001-R-1  
PARCEL NO.: 04-32-207-005

The parties of record before the Property Tax Appeal Board are Barry Grabert, 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 **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:** \$5,700  
**IMPR.:** \$55,682  
**TOTAL:** \$61,382

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 wood siding exterior construction situated on a 7,841-square foot lot. The dwelling was built in 2005 and contains 2,470 square feet of living area. Features of the home include a full unfinished basement and a 400-square foot attached garage. The dwelling is located in Beach Park, Benton Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located from 0.04 to 0.49 of a mile from the subject and all having the same neighborhood code as the subject. The dwellings are situated on lots ranging in size from 6,969 to 38,836 square feet of land area. The comparables consist of two-story single-family dwellings of wood siding exterior construction which were built from 2003 to 2007. The dwellings range in size from 2,080 to 2,340 square feet of living area. The

comparables have full unfinished basements and central air conditioning; three of the comparables have a fireplace; and each comparable has an attached garage with 420 to 697 square feet of building area. The comparables sold from May 2014 to November 2016 for prices ranging from \$120,279 to \$190,000 or from \$51.40 to \$83.77 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$164,982 or \$66.79 per square foot of living area, land included, based on the 2016 three-year statutory 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 \$61,382. The subject's assessment reflects a market value of approximately \$185,109 or \$74.94 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 properties are located from 0.156 to 0.367 of a mile from the subject and all have the same neighborhood code as the subject. The dwellings are situated on lots ranging in size from 6,970 to 12,632 square feet of land area. The comparables consist of two-story single-family dwellings of wood siding exterior construction. The homes were built from 1991 to 2003 and have 1,996 to 2,530 square feet of living area. The comparables each have a full unfinished basement and central air conditioning; three comparables have a fireplace; and each comparable has a garage ranging in size from 432 to 552 square feet of building area. The comparables sold from April 2015 to August 2016 for prices ranging from \$155,999 to \$209,900 or from \$72.42 to \$93.19 per square foot of living area, including land.

The board of review also submitted evidence that the November 2016 sale of appellant's comparable #1 for \$120,279 was a short sale and a listing sheet reflecting that the property was "completely remodeled" thereafter and sold in March 2017 for \$199,900. Based on the foregoing 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. 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 and a reduction in the subject's assessment is not warranted.

The parties presented sales data for eight suggested comparable properties for the Board's consideration. The appellant's comparables #1, #2 and #3 received reduced weight by the Board. Appellant's comparable #1 was a short sale that was subsequently remodeled and sold about three months later for a much higher amount; comparable #2's 2014 sale is dated and thus less indicative of fair market value as of the subject's January 1, 2016 assessment date; and comparable #3 has a much larger lot and larger garage when compared to the subject. Board of

review's comparable #3 received reduced weight by the Board as it is an older dwelling when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #4 and board of review comparables #1, #2 and #4 as these dwellings are most similar to the subject in location, land area, design, dwelling size, foundation type, and most features. These comparables sold from April 2015 to August 2016 for prices ranging from \$140,000 to \$209,900 or from \$67.31 to \$93.19 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$185,109 or \$74.94 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments for some differences in features when compared to the subject, the Board finds 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: November 20, 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

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