



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

APPELLANT: John Floyd  
DOCKET NO.: 16-02405.001-R-1  
PARCEL NO.: 06-27-401-050

The parties of record before the Property Tax Appeal Board are John Floyd, 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:** \$13,588  
**IMPR.:** \$31,909  
**TOTAL:** \$45,497

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 one-story dwelling of brick exterior construction with 1,514 square feet of living area. The dwelling was built in 1948. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a one-car attached garage with 280 square feet of building area. The property has a 7,841 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings with vinyl siding exteriors that range in size from 1,296 to 1,506 square feet of living area. The dwellings were built from 1938 to 1957. Two comparables have central air conditioning, two comparables each have one fireplace, and three comparables have attached or detached garages that range in size from 400 to 844 square feet of building area. The comparables are located

within the same assessment neighborhood as the subject property. The sales occurred from May 2015 to November 2016 for prices ranging from \$60,000 to \$150,000 or from \$46.30 to \$101.56 per square foot of living area, including land. Based on these sales the appellant requested the subject's assessment be reduced to \$39,996.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,497. The subject's assessment reflects a market value of \$137,204 or \$90.62 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 nine comparable sales improved with one-story dwellings with brick or vinyl siding exteriors that range in size from 1,419 to 1,632 square feet of living area. The dwellings were built from 1953 to 1965. Five comparables have basements with one having finished area, eight comparables have central air conditioning, seven comparables have one or two fireplaces and eight comparables have attached or detached garages ranging in size from 240 to 844 square feet of building area. The sales occurred from August 2014 to May 2016 for prices ranging from \$150,000 to \$204,000 or from \$101.56 to \$143.76 per square foot of living area. Board of review sale #5 is the same property as appellant's sale #2. The board of review contends no reduction in the subject's assessment is warranted.

### **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 record contains twelve sales submitted by the parties to support their respective positions with one comparable being common to both parties. The Board gives less weight to appellant's comparable #4 as this property sold for \$46.30 per square foot of living area, which appears to be an outlier with respect to the remaining sales provided by the parties. The Board gives less weight to board of review sales #1, #2, #4, #6, #7 and #8 due to such factors as date of sale, age and/or foundation. The Board finds the best evidence of market value to be appellant's comparable sales # 1, #2 and #3 as well as board of review sales #3, #5 and #9. Appellant's sale #2 and board of review sale #5 are the same property. These most similar comparables sold for prices ranging from \$120,000 to \$180,000 or from \$79.68 to \$107.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$137,204 or \$90.62 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 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.

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Chairman



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Member

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Member



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Member

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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 15, 2019



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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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