



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jared Dufault
DOCKET NO.: 16-02409.001-R-1
PARCEL NO.: 06-35-401-011

The parties of record before the Property Tax Appeal Board are Jared Dufault, 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:	\$18,023
IMPR.:	\$68,509
TOTAL:	\$86,532

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 consists of a two-story single-family dwelling with a vinyl siding exterior construction containing 2,173 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and an attached garage with 380 square feet of building area. The property has an 11,235 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 three comparable sales improved with two-story dwellings with vinyl siding exteriors containing 2,290 and 2,372 square feet of living area. The dwellings were built in 2001. Each home has a basement with one having finished area, central air conditioning, one fireplace and an attached garage with 380 or 420 square feet of building area. These properties have sites with either 7,405 or 10,890 square feet of land area. The sales

occurred in June 2015 and June 2016 for prices ranging from \$182,129 to \$301,000 or from \$76.78 to \$126.90 per square foot of living area, land included. Based on this evidence the appellant requested the subject's assessment be reduced to \$82,665.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,532. The subject's assessment reflects a market value of \$260,953 or \$120.09 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 with comparable sale #1 being the same property as appellant's comparable sale #2. The three additional comparables provided by the board of review are improved with two-story dwellings with vinyl siding exteriors that range in size from 2,143 to 2,372 square feet of living area. The dwellings were built in 1997 and 2001. Each property has a basement with two having finished area, each comparable has central air conditioning, three comparables each have one fireplace, and each property has a garage ranging in size from 402 to 484 square feet of building area. These properties have sites ranging in size from 7,405 to 11,325 square feet of land area. The sales occurred from March 2014 to July 2016 for prices ranging from \$259,000 to \$301,000 or from \$114.30 to \$133.93 per square foot of living area, including land. The board of review requested the assessment be sustained.

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 six sales submitted by the parties to support their respective positions with one sale being common to both parties. The Board gives less weight to appellant's sale #3 as this appears to be an outlier with a price of \$76.78 per square foot of living area, land included, while the remaining comparables have prices ranging from \$102.62 to \$133.93 per square foot of living area, including land. Two sales provided by the board of review sold in March and July 2014 for prices of \$259,000 and \$300,000 or \$114.30 and \$133.93 per square foot of living area, including land. Although somewhat dated, these two sales are supportive of the market value reflected by the subject's assessment. The three sales that occurred in 2015 and 2016 sold for prices of \$235,000, \$263,000 and \$301,000 or for \$102.62, \$122.73 and \$126.90 per square foot of living area, including land, respectively. The common sale presented by the parties has a unit price of \$126.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$260,953 or \$120.09 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and below the price of the common sale on a total and square foot basis. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: _____

C E R T I F I C A T I O N

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



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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