



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

APPELLANT: Lane Vermeyen
DOCKET NO.: 16-02417.001-R-1
PARCEL NO.: 01-12-410-021

The parties of record before the Property Tax Appeal Board are Lane Vermeyen, 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: \$5,489
IMPR.: \$28,658
TOTAL: \$34,147

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 one-story dwelling of wood siding exterior construction with 1,062 square feet of living area. The dwelling was constructed in 1965. Features of the home include a crawl space foundation, a fireplace and a 484 square foot garage. The property has a 20,038 square foot site and is located in Antioch, Antioch 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 located within .85 of a mile of the subject property. The comparables are described as one-story dwellings of wood siding exterior construction ranging in size from 896 to 1,070 square feet of living area. The dwellings were constructed from 1940 to 1965. Two comparables have central air conditioning; one comparable has a fireplace; and two comparables each have a garage with 280 or 506 square feet of building area. One comparable has a land size of 5,663 square feet of land area. The appellant did not

disclose the land sizes for the other three comparables. The comparables sold from June to September 2015 for prices ranging from \$50,000 to \$89,400 or from \$51.40 to \$91.22 per square foot of living area, including land. The appellant also submitted a grid analysis labeled "Antioch Assessor's Sales Comps" with three comparable sales and Multiple Listing Service Sheets on two of the sales. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,147. The subject's assessment reflects a market value of \$102,976 or \$96.96 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 response to the appellant's evidence, the board of review submitted a grid analysis of the appellant's comparables #1, #2 and #3 noting differences in land size, age and features such as garages and fireplaces.

In support of the subject's assessment, the board of review submitted information on four comparable sales located from .14 of a mile to 1 mile from the subject property, one of which was also submitted by the appellant. The comparables are described as one-story dwellings of wood siding exterior construction ranging in size from 844 to 1,310 square feet of living area. The dwellings were constructed from 1950 to 1965. Each comparable has a crawl space foundation; one comparable has central air conditioning; three comparables have a fireplace and three comparables have a garage ranging in size from 440 to 720 square feet of building area. The comparables have lot sizes ranging in size from 6,400 to 19,998 square feet of land area. The comparables sold from March 2015 to October 2016 for prices ranging from \$89,400 to \$129,000 or from \$91.22 to \$130.33 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 Board finds the parties submitted seven comparable sales for consideration, which includes the parties' common comparable. The Board gave less weight to appellant's comparable #3 based on its dissimilar age when compared to the subject. The Board also gave less weight to appellant's comparable #4 and board of review comparable #3 based on their distant locations from the subject when compared to the other sales in the record. Lastly, reduced weight was given to board of review comparable #4 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of market value for the subject property to be the parties' common comparable along with appellant's comparable #1 and board of review comparable #1. These three comparables are most similar to the subject in location, dwelling size, age and most features though all have smaller land sizes. The comparables sold from August 2015 to October 2016 for prices ranging from \$76,500 to \$110,000 or from \$73.42 to \$130.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$102,976 or \$96.96 square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering any necessary adjustments to the comparables for differences such as land size when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued 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: _____

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



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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