



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jeffery Craig  
DOCKET NO.: 16-02418.001-R-1  
PARCEL NO.: 02-05-402-021

The parties of record before the Property Tax Appeal Board are Jeffery Craig, 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:

<b>LAND:</b>	\$20,313
<b>IMPR.:</b>	\$23,017
<b>TOTAL:</b>	\$43,330

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 tri-level style single-family dwelling with wood siding exterior construction containing 1,008 square feet of above ground living area. The dwelling was constructed in 1962. Features of the home include a lower level with 489 square feet of finished area and one fireplace. The property has an 8,725 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence on three comparable sales improved with two tri-level dwellings and one split level dwelling of wood siding or brick exterior construction that range in size from 1,032 to 1,460 square feet of above ground living area. The dwellings were built from 1965 to 1977. Each comparable has a lower level with finished area ranging in size from 431 to 1,256 square feet, one comparable has an unfinished basement, one comparable has central air conditioning,

two comparables each have one fireplace and each comparable has either an attached or detached garage with either 440 or 484 square feet of building area. The sales occurred from December 2014 to August 2015 for prices ranging from \$101,500 to \$130,000 or from \$89.04 to \$98.35 per square foot of above ground living area inclusive of the land. The appellant requested the subject's assessment be reduced to \$34,996.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,417. The subject's assessment reflects a market value of \$155,057 or \$153.83 per square foot of above ground 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 improved with three tri-level and one split-level style single family dwellings with wood siding exteriors ranging in size from 992 to 1,115 square feet of above ground living area. The dwellings were built from 1975 to 1984. Each comparable has a lower level with finished area ranging in size from 528 to 1,115 square feet, two comparables have central air conditioning, one comparable has a fireplace, and each comparable has a garage ranging in size from 364 to 576 square feet of building area. The sales occurred from August 2014 to November 2016 for prices ranging from \$142,000 to \$175,000 or from \$131.82 to \$158.75 per square foot of above ground living area.

In rebuttal the board of review provided copies of the Multiple Listing Service listings for the appellant's comparables disclosing sale #1 sold "as is" and needed some "TLC"; sale #2 sold out of foreclosure, sold as is and had plumbing issues; and sale #3 was a short sale.

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 evidence in the record supports a reduction in the subject's assessment.

The record contains seven sales presented by the parties to support their respective positions. The Board gives less weight to appellant's sale #2 as the evidence disclosed it was sold following a foreclosure and was in need of repair with plumbing issues. The remaining sales provided by the parties were superior to the subject in age, each comparable has garage ranging in size from 364 to 576 square feet of building area while the subject has no garage, and three comparables have central air conditioning while the subject has no air conditioning. These superior factors should require downward adjustments to make these properties equivalent to the subject dwelling. These comparables have prices ranging from \$101,500 to \$175,000 or from \$89.04 to \$158.75 per square foot of above ground living area, inclusive of the land. The subject's assessment reflects a market value of \$155,057 or \$153.83 per square foot of above

ground living area, land included, which is above four of the six sales on a square foot basis and is excessive when considering its inferior features relative to these properties. Based on this record 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.

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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: \_\_\_\_\_

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

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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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