



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

APPELLANT: Thomas M. Dalton  
DOCKET NO.: 16-04850.001-R-1  
PARCEL NO.: 15-20-101-001

The parties of record before the Property Tax Appeal Board are Thomas Dalton, the appellant, by Jessica Hill-Magiera, Attorney at Law 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:** \$51,159  
**IMPR.:** \$141,244  
**TOTAL:** \$192,403

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 dwelling of wood siding exterior construction with 2,833 square feet of living area. The dwelling was constructed in 1984. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 1,012 square foot attached garage. The property has a 51,401 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. The subject's land assessment was not challenged. The appellant submitted information on eight comparable sales and 24 comparables for the inequity argument. Each comparable is located in the same neighborhood code assigned by the township assessor as the subject property.

The eight comparables submitted in support of the overvaluation argument are located within 0.56 of a mile from the subject property. The comparables have sites that range in size from

43,560 to 98,446 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,761 to 3,104 square feet of living area. The homes were built from 1985 to 1988. Each comparable has a basement, four with finished area, central air conditioning and a garage ranging in size from 483 to 864 square feet of building area. Seven of the comparables have one or two fireplaces. The comparables sold from March 2015 to September 2016 for prices ranging from \$427,500 to \$530,000 or from \$147.21 to \$190.15 per square foot of living area, land included.

In support of the inequity claim, the appellant submitted a table of 24 properties located in the same neighborhood code assigned by the township assessor as the subject. The comparable sites are improved with two-story dwellings that range in size from 2,570 to 3,116 square feet of living area. The dwellings were built from 1984 to 1988. Each comparable has a basement. The grid analysis did not disclose features such as basement finished area, central air conditioning, fireplaces or garage. The comparables have improvement assessments ranging from \$113,333 to \$140,093 or from \$41.49 to \$46.39 per square foot of living area. The appellant indicated the comparables have an average improvement assessment reflecting a market value of \$133.21 per square foot of living area and a median improvement assessment reflecting a market value of \$133.83 per square foot of living area. Based on assessment inequity the appellant requested the subject's improvement assessment be reduced to \$111,886 or \$39.49 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,403. The subject's assessment reflects a market value of \$580,226 or \$204.81 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. The subject property has an improvement assessment of \$141,244 or \$49.86 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparable sales located within approximately 0.60 of a mile from the subject. The comparables have sites that range in size from 30,085 to 52,054 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,856 to 3,130 square feet of living area. The homes were built in 1989. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 704 to 858 square feet of building area. Three of the comparables also have one fireplace. The comparables sold from May 2015 to January 2017 for prices ranging from \$590,000 to \$640,000 or from \$195.75 to \$213.72 per square foot of living area, land included.

To support assessment uniformity, the board of review submitted information on four equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. Board of review equity comparable #3 is the same property as the appellant's equity comparable #7. The comparable sites are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,956 to 3,047 square feet of living area. The homes were built in 1985 or 1986. Each comparable has a basement, three with finished area, central air conditioning, one or two fireplaces and a garage ranging from 566 to

816 square feet of building area. The comparables have improvement assessments that range from \$133,931 to \$143,146 or from \$43.96 to \$47.15 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel asserted that the board of review's equity comparables support a reduction without considering the appellant equity comparables. Additionally, the appellant's counsel found board of review comparable sale #3 to be unacceptable due to its 2017 sale date being too remote in time to establish market value as of the January 1, 2016 assessment date. The remaining three board of review comparable sales were considered to be acceptable to the appellant's counsel.

The appellant's counsel provided a grid with their determination of best comparable sales and argued use of a median sale price per square foot as being a "fundamental concept" used in determining market value. The appellant's counsel took issue with the Property Tax Appeal Board's use of ranges for sale price and price per square foot of comparables when ruling on assessment appeals.

### **Conclusion of Law**

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation as one basis of the appeal. 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 §1910.635(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales of construction costs 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof.

The record contains 12 comparable sales for the Board's consideration. The Board gave little weight to the appellant's comparables #1, #3, #6 and #7 due to their unfinished basement compared to the subject's finished basement. The Board gave less weight to board of review comparable #3 due to its 2017 sale date which is too remote in time to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #4, #5 and #8 along with board of review comparable sales #1, #2 and #4 which are more similar to the subject in location, design, age, dwelling size, finished basement and most features. However, each of these best comparables has a smaller site size and smaller garage area when compared to the subject, suggesting upward adjustments. These most similar comparables sold from May 2015 to September 2016 for prices ranging from \$505,000 to \$640,000 or from \$167.97 to \$206.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$580,226 or \$204.81 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, particularly with respect to site size and garage area, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The appellant also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments, for the assessment year in question, of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 27 assessment comparables for the Board's consideration where one comparable is common to both parties. The Board gave less weight to the appellant's evidence as it did not provide detailed information about the dwellings' features, other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their similarity to the property under appeal. The Board also gave less weight to the board of review comparable #3 which has an unfinished basement when compared to the subject's finished basement.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #4 which are more similar in location, design, dwelling size, age and most features. Each of these three comparables has a slightly larger dwelling size and smaller garage size when compared to the subject. These comparables had improvement assessments that ranged from \$137,131 to \$143,146 or \$46.39 to \$47.15 per square foot of living area. The subject's improvement assessment of \$141,244 or \$49.86 per square foot of living area falls within the range of improvement assessments and above the per square foot range established by the best comparables in this record. Accepted real estate theory provides that, all things being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, taking into consideration the subject's smaller dwelling size as well as larger garage area, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: August 18, 2020



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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