



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

APPELLANT: Donald Taylor  
DOCKET NO.: 16-04887.001-R-1  
PARCEL NO.: 06-28-134-012

The parties of record before the Property Tax Appeal Board are Donald Taylor, 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 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:

**LAND:** \$4,768  
**IMPR.:** \$14,522  
**TOTAL:** \$19,290

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 1,092 square feet of living area. The dwelling was constructed on a crawl space foundation in 1992. The property is located in Round Lake Park, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located from .27 of a mile to 1.57 miles from the subject. The comparables are described as one-story dwellings of wood or vinyl siding exterior construction ranging in size from 960 to 1,092 square feet of living area. The dwellings were constructed from 1977 to 1993. The comparables are situated on sites ranging in size from 4,356 to 5,663 square feet of land area. The comparables sold from February 2015 to June 2016 for prices ranging from \$34,900 to \$55,000 or from \$35.32 to \$53.26 per square foot of living area, including land. 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 \$26,267. The subject's assessment reflects a market value of \$79,213 or \$72.54 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 the subject's assessment, the board of review submitted information on four comparable sales located within .308 of a mile of the subject. The comparables are described as one-story dwellings of vinyl or wood siding exterior construction ranging in size from 960 to 1,056 square feet of living area. The dwellings were constructed from 1987 to 1992. One comparable has a full basement that is partially finished; two comparables have central air conditioning; and two comparables each have a garage with either 280 or 624 square feet of building area. The comparables are situated on sites ranging in size from 4,356 to 4,799 square feet of land area. The comparables sold from August 2015 to October 2016 for prices ranging from \$95,000 to \$113,000 or from \$94.70 to \$114.37 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.

In rebuttal, the appellant's counsel argued board of review comparables #1, #2 and #4 are not acceptable sales because they have superior garages or finished basements when compared to the subject. However, comparable #2 is an acceptable sale.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted nine comparable sales for consideration. The Board gave less weight to appellant's comparable #1 for its dissimilar age when compared to the subject and the appellant's comparables #4 and #5 based on their distant locations being over 1 mile from the subject. The Board also gave less weight to board of review comparables #1, #2 and #4 for having a superior basement or a garage when compared to the subject. Comparables #1 and #4 also have central air conditioning unlike the subject.

The Board finds the best evidence of market value for the subject property to be the appellant's comparables #2 and #3 along with board of review comparable #3. These comparables are similar to the subject in location, dwelling size, design, age and features. They sold from February 2015 to August 2016 for prices ranging from \$50,000 to \$103,000 or from \$50.37 to \$102.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$79,213 or \$72.54 per square foot of living area, including land, which is higher than two of the best comparable sales in the record both on the overall value and a price per square foot. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported and 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.

\_\_\_\_\_  
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: January 21, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Donald Taylor , by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085