



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

APPELLANT: Thomas J. & Diane M. Greist  
DOCKET NO.: 16-04912.001-R-1  
PARCEL NO.: 05-01-306-028

The parties of record before the Property Tax Appeal Board are Thomas J. and Diane M. Greist, the appellants, by attorney Jessica Hill-Magiera 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:** \$9,983  
**IMPR.:** \$38,428  
**TOTAL:** \$48,411

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 single family dwelling with wood siding exterior construction containing 1,004 square feet of above ground living area. The dwelling was built in 1983. Features of the property include a lower level with 422 square feet of living area, central air conditioning, and a detached garage with 252 square feet of building area. The property has a 10,478 square foot site and is located in Lake Villa, Lake Villa Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with three tri-level style dwellings and a split-level style dwelling with wood siding exteriors that range in size from 1,092 to 1,156 square feet of above ground living area. The homes were built from 1974 to 1994. Each comparable has a lower level with finished area ranging in size from 576 to 960 square feet of living area. One comparable has a fireplace and each property has a garage

ranging in size from 396 to 832 square feet of building area. The comparables have sites ranging in size 6,650 to 11,031 square feet of land area and are located from .16 to .61 miles of the subject property. The sales occurred from January 2015 to April 2016 for prices ranging from \$80,000 to \$143,500 or from \$73.26 to \$124.57 per square foot of above ground living area. Based on this evidence the appellants requested the subject's assessment be reduced to \$34,576 to reflect a market value of \$103,738 or \$103.33 per square foot of above ground living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,411. The subject's assessment reflects a market value of \$145,992 or \$145.41 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 eight comparable sales improved with tri-level style dwellings with wood siding exteriors ranging in size from 896 to 1,248 square feet of above ground living area. The dwellings were constructed from 1959 to 1993. Each comparable has a lower level with seven having finished area ranging in size from 358 to 493 square feet. Each comparable has central air conditioning, four comparables each have one fireplace and seven comparables have an attached or detached garage ranging in size from 368 to 720 square feet of building area. These properties have sites ranging in size from 9,693 to 20,330 square feet of land area and are located from .088 to .751 miles from the subject property. The sales occurred from February 2014 to October 2016 for prices ranging from \$135,000 to \$220,000 or from \$144.54 to \$199.28 per square foot of above ground living area, including land. The board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains twelve sales submitted by the parties to support their respective positions. The Board gives less weight to appellants' comparables #2 and #4 as these sales appear to be outliers with prices of \$93.43 and \$73.26 per square foot of above ground living area, including land, respectively, when contrasted with the remaining sales submitted by the parties. Additionally, appellant's comparable #4 differed slightly from the subject dwelling in style. The Board gives less weight to board of review comparable #2 due to the lack of a finished lower level; board of review comparable #4 due to its date of sale not being proximate in in time to the assessment date and lack of a garage; board of review comparable #6 due to its older age relative to the subject property; and board of review comparable #8 due to its older age relative to the subject property and date of sale not being proximate in time to the assessment date. The six remaining sales submitted by the parties sold from February 2015 to October 2016 for prices ranging from \$125,000 to \$193,000 or from \$113.22 to \$174.30 per square foot of above ground

living area, including land. The subject's assessment reflects a market value of \$145,992 or \$145.41 per square foot of above ground living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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.

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Chairman



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Member

\_\_\_\_\_  
Member



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Member

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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: February 18, 2020



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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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APPELLANT

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COUNTY

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