



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

APPELLANT: E. Roger & Barbara Garross
DOCKET NO.: 16-04945.001-R-1
PARCEL NO.: 04-17-421-010

The parties of record before the Property Tax Appeal Board are E. Roger and Barbara Garross, 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 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: \$3,465
IMPR.: \$12,985
TOTAL: \$16,450

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 one-story single-family dwelling with aluminum siding containing 1,073 square feet of living area. The dwelling was constructed in 1971. Features of the home include a full unfinished basement and one bathroom. The property has a 7,150 square foot site and is located in Zion, Zion Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on seven comparable sales improved with one-story dwellings with aluminum siding or wood siding that range in size from 975 to 1,073 square feet of living area. The homes were built from 1962 to 1977. Each property has a full unfinished basement and one or two bathrooms. One comparable has a fireplace and one comparable has a garage with 528 square feet of building area. These properties have sites ranging in size from 6,909 to 8,140 square feet of land area. The sales occurred from October 2014 to November 2016 for

prices ranging from \$33,000 to \$50,000 or from \$32.96 to \$46.60 per square foot of living area, land included. Based on this evidence the appellants requested the subject's assessment be reduced to \$12,865 to reflect a market value of approximately \$38,600 or \$35.97 per square foot of living area inclusive of the land, rounded.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,022. The subject's assessment reflects a market value of \$69,427 or \$64.70 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 its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables are improved with one-story dwellings with aluminum siding or wood siding containing either 1,040 or 1,073 square feet of living area. The homes were built from 1965 to 1971. Three comparables have full unfinished basements, three comparables have central air conditioning, one comparable has a fireplace, and each comparable has a detached garage ranging in size from 392 to 576 square feet of building area. The comparables have either 6,006 or 7,150 square feet of land area. The sales occurred from September 2014 to April 2017 for prices ranging from \$77,000 to \$108,500 or from \$71.76 to \$101.12 per square foot of living area including the land. The board of review requested the assessment be sustained.

In rebuttal the appellant's counsel asserted that each board of review sale was not comparable to the subject due to date of sale and/or differences in features.

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

The Board finds the best evidence of market value to be appellants' comparable sales #1, #2, #3, #4, and #6. These comparables were most similar to the subject in size, age and features with the exception comparable #4 has one fireplace. These comparables sold proximate in time to the assessment date for prices ranging from \$36,005 to \$50,000 or from \$33.56 to \$46.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$69,427 or \$64.70 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Less weight is given appellants' sale #5 due to its date of sale in October 2014, which is not as proximate in time to the assessment date as the sale dates of the best comparables. Less weight is given appellants' sale #7 due to differences from the subject in age and the fact this property has a garage while the subject does not. Less weight was given board of review sale #1 and sale #2 due to their dates of sale not being as proximate in time to the assessment date as the sale dates of the best comparables and differing features from the subject property. Less weight was given board of review comparables #3 and #4 due to their

superior features relative to the subject property which include central air conditioning and detached garages. Based on this evidence 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.

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

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