



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

APPELLANT: E. Roger & Barbara Garross  
DOCKET NO.: 16-04946.001-R-1  
PARCEL NO.: 04-20-222-012

The parties of record before the Property Tax Appeal Board are E. Roger & Barbara Garross, the appellant, 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:** \$3,812  
**IMPR.:** \$14,188  
**TOTAL:** \$18,000

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 dwelling with a wood siding exterior with 910 square feet of living area. The dwelling was constructed in 1970. Features of the home include a full unfinished basement and a detached garage with 308 square feet of building area. The property has a 7,865 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 appellant submitted information on seven comparable sales improved with one-story dwellings that range in size from 825 to 1,012 square feet of living area. The homes were built from 1960 to 1973. Each property has an unfinished basement that ranges in size from 544 to 999 square feet and a garage that ranges in size from 352 to 676 square feet of building area. The sites range in size from 6,906 to 7,487 square feet of land area. The sales occurred from July 2015 to October 2016 for prices ranging from \$30,333 to \$59,000 or from \$29.97 to \$71.52 per square

foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$12,050 to reflect a market value of approximately \$36,150 or \$39.73 per square foot of living area, including land, rounded.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,792. The subject's assessment reflects a market value of \$71,749 or \$78.85 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 improved with one-story dwellings with wood siding or aluminum siding that range in size from 912 to 988 square feet of living area. The dwellings were built from 1960 to 1974. Three comparables have full unfinished basements, one comparable has central air conditioning and three comparables have garages ranging in size from 384 to 624 square feet of building area. These properties have sites ranging in size from 6,670 to 8,750 square feet of land area. The sales occurred from December 2014 to July 2016 for prices ranging from \$82,900 to \$114,553 or from \$85.03 to \$115.94 per square foot of living area, including land. A copy of the property record card for board of review sale #1 disclosed a building permit was issued in December 2014 for an asphalt driveway, interior update, update of electric and plumbing to code. The property sold in April 2105 for a price of \$114,553 or \$115.94 per square foot of living area, including land, setting the upper limit of the price range. The property record for board of review comparable #3 stated that a permit was issued in August 2014 to repair the front porch, interior rehab, new kitchen cabinets, remove all walls and ceiling in the basement, update electric and plumbing to code, and replace concrete by rear door. The property record card indicated the work was completed and an occupancy permit was issued on November 4, 2014, prior to the December 2014 sale. Another permit was issued for comparable #3 in October 2014 for an asphalt driveway. The property record card for board of review comparable #4 disclosed a building permit was issued in June 2014 for an interior rehab, installation of an escape window in basement, and update to electric and plumbing to code. The property record card reported the work was completed and an occupancy permit was issued on January 7, 2015, prior to the October 2015 sale. A second building permit was issued on July 2, 2015 to resurface the front driveway and install an 18 foot by 15 foot driveway in the back. The board of review requested the assessment be sustained.

The appellants' counsel submitted rebuttal comments asserting that board of review comparable #1 was not comparable due to the lack of a basement and no garage. Counsel also argued board of review comparable #3 was not comparable due to its sale date and location in a different assessment neighborhood.

### **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 the appellants' comparables. These most similar comparables sold for prices ranging from \$30,333 to \$59,000 or from \$29.97 to \$71.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$71,749 or \$78.85 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 the board of review comparables as comparable #1 has no basement and no garage while the subject has a full basement and a garage. Additionally, copies of the property record cards provided by the board of review disclosed that building permits had been issued for comparables #1, #3 and #4 prior to their sales disclosing each had been rehabilitated to some extent. Conversely, there is no indication that the subject property had any rehab work, therefore, it appears that these three comparables were superior to the subject in condition. The Board further finds that downward adjustments would be needed to board of review comparable #2 based on the fact this property has central air conditioning while the subject property does not and this comparable has a larger garage than the subject property. 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

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

APPELLANT

E.Roger & Barbara Garross, 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