



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

APPELLANT: Angie McAvoy  
DOCKET NO.: 17-00516.001-R-1  
PARCEL NO.: 02-15-200-003

The parties of record before the Property Tax Appeal Board are Angie McAvoy, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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:** \$22,291  
**IMPR.:** \$49,416  
**TOTAL:** \$71,707

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 2017 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 single-family dwelling of wood siding exterior construction with 1,620 square feet of living area. The dwelling was constructed in 1970 and has a full unfinished basement. Additional features of the property are a 440 square foot shed, a 1,230 square foot shed and a 1,770 square foot pole building. The property has a 169,884 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from 1.56 to 5.19-miles from the subject property. The comparable parcels range in size from 31,363 to 128,502 square feet of land area and have each been improved with either a 1.5-story or a two-story dwelling of wood siding exterior construction. The dwellings were built in 1950 or 1960, with the 1960 home having a reported effective age of 1970. The homes each contain either 1,956 or 2,305 square

feet of living area. Two of the comparables have partial unfinished basements and a fireplace. One comparable has central air conditioning and each property has a detached garage ranging in size from 720 to 968 square feet of building area. Comparable #1 has a 512 square foot in-ground swimming pool and a 792 square foot pole barn; comparable #3 has a 492 square foot shed. The comparables sold from May to December 2016 for prices ranging from \$110,000 to \$160,000 or from \$56.24 to \$69.41 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflective of a market value of approximately \$145,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,707. The subject's assessment reflects a market value of \$216,311 or \$133.53 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales along with the applicable property record cards for the subject and the comparables. The board of review comparable properties are located from 1.95 to 6.29-miles from the subject property. The parcels range in size from 219,107 to 229,561 square feet of land area and have each been improved with either a split-level, a 1.5-story or a two-story dwelling of wood siding exterior construction. The dwellings were built between 1960 and 1995. The homes range in size from 1,387 to 2,565 square feet of living area. Two of the comparables have basements, one of which is finished, and the split-level dwelling has a partially finished lower level. Two of the comparables each have central air conditioning and a fireplace. Each property has a garage ranging in size from 612 to 1,008 square feet of building area. Comparables #1 and #2 have pole buildings of 1,200 and 1,920 square feet, respectively. The comparables sold from October 2016 to January 2017 for prices ranging from \$189,900 to \$369,000 or from \$136.91 to \$192.19 per square foot of living area, including land.

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

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable properties to support their respective positions before the Property Tax Appeal Board. The Board finds that none of the comparables are particularly similar to the subject in location, land area, age, design, dwelling size, foundation and/or features, including additional structures such as sheds and pole buildings. Due to their significantly smaller lot sizes, the Board has given reduced weight to appellant's comparables #1

and #2. The Board has also given reduced weight to board of review comparable #3 due to its split-level design and lack of any additional improvements such as a shed or pole building.

Given the limited comparables presented by the parties, the Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #1 and #2. These comparables have varying degrees of similarity to the subject property, but each property has additional improvements like the subject. These most similar comparables sold between May and December 2016 for prices ranging from \$110,000 to \$365,000 or from \$56.24 to \$142.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$216,311 or \$133.53 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be justified by the additional structures on the subject property when compared to these comparables. Based on this evidence, the Board finds the appellant has not established overvaluation by a preponderance of the evidence 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: May 26, 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

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