



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

APPELLANT: Roberta Erickson
DOCKET NO.: 17-00517.001-R-1
PARCEL NO.: 01-27-306-005

The parties of record before the Property Tax Appeal Board are Roberta Erickson, 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: \$3,189
IMPR.: \$32,611
TOTAL: \$35,800

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 one-story dwelling of frame construction containing 920 square feet of living area. The dwelling was constructed in 1950. Features of the home include a full unfinished basement and central air conditioning.¹ The property has a 5,824 square foot site and is located in Spring Grove, 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 that were located from .13 to 1 mile from the subject property. The comparables were one-story dwellings of frame construction containing from 875 to 1,029 square feet of living area. The homes were built from 1945 to

¹ The appellant indicated in Section III-Description of Property on the appeal form that the subject dwelling has central air conditioning, but the board of review reports that the subject dwelling does not have central air conditioning. The Board finds that the discrepancy will not impact the Board's decision for this appeal.

1955. Two comparables had basements, one of which is finished, and one had a crawl-space foundation. The comparables had other features with varying degrees of similarity to the subject. The comparables sold in October 2015 or August 2016 for prices ranging from \$60,000 to \$119,700 or from \$68.57 to \$129.13 per square foot of living area, including land. Based on this evidence the appellant requested that the subject's assessment be reduced to \$31,663 or a market value of approximately \$94,998.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,800. The subject's assessment reflects a market value of \$107,994 or \$117.38 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 four comparable sales that were located from .13 to 1.79 miles from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #1. The comparables were one-story dwellings of frame construction containing from 866 to 936 square feet of living area. The homes were built from 1950 to 1960. Three comparables had basements, two of which had finished area, and one had a crawl-space foundation. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from July 2016 to May 2017 for prices ranging from \$110,000 to \$151,000 or from \$117.52 to \$170.62 per square foot of living area, including land.

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 Board finds the best evidence of market value to be the appellant's comparables #1 and #3, as well as the board of review's comparables #1, #2 and #3, which includes the parties' common comparable. These comparables were most similar to the subject in location, style, foundation type, dwelling size, age and features. These comparables also sold proximate in time to the January 1, 2017 assessment date at issue. The best comparables sold from July 2016 to March 2017 for prices ranging from \$72,000 to \$151,000 or from \$69.97 to \$170.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$107,994 or \$117.38 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave less weight to the appellant's comparable #2 and the board of review's comparable #4 due to their lack of a basement foundation, unlike the subject. In addition, the appellant's comparable #2 had a sale date occurring greater than 14 months prior to the January 1, 2017 assessment date at issue. 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.



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:

April 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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