



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

APPELLANT: Susanne Maier
DOCKET NO.: 17-00524.001-R-1
PARCEL NO.: 14-24-301-007

The parties of record before the Property Tax Appeal Board are Susanne Maier, 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: \$62,949
IMPR.: \$133,410
TOTAL: \$196,359

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 1.5-story dwelling of frame construction with 3,157 square feet of living area. The dwelling was constructed in 1975. Features of the home include an unfinished 1,908 square foot basement, central air conditioning, a fireplace, an attached 660 square foot garage and a detached 792 square foot garage. The property has an 81,657 square foot site and is located in Long Grove, Ela 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 .58 to 1.44 miles from the subject property. The comparables had lot sizes ranging from 41,865 to 220,258 square feet of land area. The comparables were two-story dwellings of frame or masonry construction containing from 3,131 to 3,613 square feet of living area. The homes were built from 1966 to 1988. The comparables had other features with varying degrees of similarity to the

subject. The comparables sold from January 2015 to July 2017 for prices ranging from \$430,000 to \$500,000 or from \$136.68 to \$149.79 per square foot of living area, including land. Based on this evidence the appellant requested that the subject's assessment be reduced to \$156,658, which would reflect a market value of approximately \$470,021

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,359. The subject's assessment reflects a market value of \$592,335 or \$187.63 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 .63 to 1.32 miles from the subject property. The comparables had lot sizes ranging from 39,640 to 68,989 square feet of land area. The comparables were two-story dwellings of frame or masonry construction containing from 2,988 to 3,428 square feet of living area. The homes were built from 1979 to 1994. The comparables had other features with varying degrees of similarity to the subject. The comparables sold in July or October 2016 for prices ranging from \$607,000 to \$625,000 or from \$177.95 to \$209.17 per square foot of living area, including land. Based on this evidence the board of review requested that the subject's assessment be confirmed.

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 seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables due to their differences in lot sizes or their sale date occurring greater than 23 months prior to the January 1, 2017 assessment date at issue. The Board also gave less weight to the board of review's comparable #4 due to its difference in lot size and superior finished basement area, when compared to the subject. Therefore, the Board finds the best evidence of market value to be the board of review's comparables #1, #2 and #3. These comparables were most similar to the subject in location, lot size, dwelling size, age and features. These comparables also sold proximate in time to the January 1, 2017 assessment date at issue. These most similar comparables sold in July or October 2016 for prices of \$607,000 or \$610,000 or from \$177.95 to \$183.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$592,335 or \$187.63 per square foot of living area, including land, which is below the range established by the best comparable sales in this record on a total market value basis, but slightly above on a per square foot basis. However, after considering adjustments to the comparables for difference when compared to the subject, such as the subject's larger lot size and additional detached garage, the Board finds the subject's assessment is supported. 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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