



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

APPELLANT: Jordan Harrison
DOCKET NO.: 17-00525.001-R-1
PARCEL NO.: 09-02-304-038

The parties of record before the Property Tax Appeal Board are Jordan Harrison, 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: \$18,227
IMPR.: \$60,260
TOTAL: \$78,487

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 dwelling of vinyl-siding exterior containing 2,160 square feet of living area. The dwelling was constructed in 2013. Features of the home include an unfinished basement,¹ central air conditioning and a 400-square foot garage. The property has a 6,382-square foot site and is located in Volo, Wauconda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on three comparable sales located within .17 of a mile from the subject and within the same neighborhood

¹ Parties disagree as to whether or not the subject's basement is finished. The Board finds that the subject's property record card submitted by the board of review depicts that the subject's basement was finished in May 2017. Therefore, the Board finds that on January 1, 2017, the subject's assessment date, the subject did not have a finished basement.

code as the subject as defined by the local assessor. The properties are improved with two-story single-family dwellings of vinyl-siding exterior containing 2,480 or 2,854 square feet of living area. The dwellings were constructed from 2008 to 2013. The comparables each feature an unfinished basement, central air conditioning and an attached garage ranging in size from 400 to 600 square feet of building area. The properties have sites ranging in size from 6,382 to 8,664 square feet of land area. The comparables sold from April 2015 to January 2017 for prices ranging from \$195,000 to \$235,000 or from \$78.63 to \$85.48 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,487. The subject's assessment reflects a market value of \$236,763 or \$109.61 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 located within .273 of a mile from the subject and in the same neighborhood code as the subject as defined by the local assessor. The comparables are improved with two-story single-family dwellings of vinyl-siding exterior ranging in size from 1,782 to 2,160 square feet of living area. The dwellings were constructed in 2007 or 2013. Three dwellings have an unfinished basement and one dwelling has a concrete slab foundation. The comparable sales each feature central air-conditioning and a garage ranging in size from 378 to 598 square feet of building area. The properties have sites ranging in size from 6,504 to 8,594 square feet of land area. The comparables sold from February 2014 to August 2017 for prices ranging from \$174,900 to \$245,008 or from \$97.22 to \$113.43 per square foot of living area, including land. The board of review's submission included property record cards for the subject as well as three of their four comparables. 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 for the Board's consideration a total of seven suggested sale comparables with varying degrees of similarity to the subject property. The Board gave less weight to appellant's comparable #2, along with board of review comparables #2 and #4, based on their sale dates in 2014 and 2015 being less proximate in time to the subject's January 1, 2017 assessment date and therefore less reflective of market value. The Board gave less weight to board of review comparable #3 due to not having a basement, unlike the subject, along with appellant's comparable #3 due to its larger dwelling size when compared to the subject property.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review sale #1. These comparables are most similar to the subject property in location, design, age, lot size, and most features. These comparables sold for prices of \$212,000 and \$229,000 or \$85.48 and \$112.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$236,763 or \$109.61 per square foot of living area, including land, which is slightly higher in overall value than the two best comparables in this record, but appears to be supported given the subject's newer age and slightly larger living area and basement area when compared to the higher comparable sale. After considering adjustments to the comparables to make them more equivalent to the subject, the Board finds that the subject's market value as reflected by its assessment is supported and, therefore, based on this evidence no reduction in the subject's assessment is warranted.

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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