



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

APPELLANT: Marc Davenport
DOCKET NO.: 17-00529.001-R-1
PARCEL NO.: 14-32-101-031

The parties of record before the Property Tax Appeal Board are Marc Davenport, 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: \$66,136
IMPR.: \$241,179
TOTAL: \$307,315

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 brick exterior construction with 4,039 square feet of living area. The dwelling was constructed in 1987. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 700-square foot garage. The property has a 92,805-square foot site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal and is not contesting the land assessment. In support of this argument, the appellant submitted information on three comparable sales located within .82 of a mile from the subject and within the same neighborhood code as the subject property as defined by the local assessor. The properties are improved with two-story single-family dwellings of brick or wood-siding exterior ranging in size from 3,699 to 5,144 square feet of living area. The dwellings were constructed from 1984 to 2000. The

comparables each feature a full unfinished basement, central air conditioning, two or three fireplaces and an attached garage containing 726 or 1,080 square feet of building area. The properties have sites ranging in size from 51,601 to 68,975 square feet of land area. The comparables sold from October 2015 to May 2017 for prices ranging from \$768,000 to \$869,000 or from \$168.93 to \$208.16 per square foot of living area including land. The appellant also submitted Multiple Listing Service (MLS) sheets for 2 comparable sales. 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 \$307,315. The subject's assessment reflects a market value of \$927,044 or \$229.52 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 located within .459 of a mile of the subject and within the same neighborhood code as the subject property as defined by the local assessor. The comparables are improved with two-story single-family dwellings of brick or wood-siding exterior ranging in size from 3,600 to 4,729 square feet of living area. The dwellings were constructed from 1980 to 1994. The comparables each feature an unfinished basement, central air-conditioning, one or three fireplaces and a garage ranging in size from 718 to 888 square feet of building area. The comparables have sites ranging in size from 39,768 to 88,043 square feet of land area. The sales of the properties occurred from September 2015 to April 2017 for prices ranging from \$850,000 to \$1,015,000 or from \$214.63 to \$236.11 per square foot of living area, including land. The board of review's submission also included the property record cards for the subject and its 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 six suggested comparable sales with various degrees of similarity to the subject property. The Board gave less weight to appellant's comparable sales #2 and #3, along with board of review comparable sale #1 due to their sale dates in 2015 being less proximate in time to the subject's January 1, 2017 assessment date and thus less likely to reflect market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with board of review comparable sales #2 and #3. These properties were most similar to the subject in location, design, age, and most features. These comparables also sold more proximate in time to the subject's January 1, 2017 assessment date. However, appellant's comparable #1

and board of review comparable #3 have a larger dwelling size when compared to the subject which would require a downward adjustment. Also, board of review comparable #2 has a smaller dwelling size when compared to the subject which requires an upward adjustment. These best comparable sales in the record sold for prices ranging from \$850,000 to \$1,015,000 or from \$168.93 to 236.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$927,044 or \$229.52 per square foot of living area, land included, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and, therefore, based on this evidence, the Board finds that 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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