



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

APPELLANT: Chris Stroh
DOCKET NO.: 17-01081.001-R-1
PARCEL NO.: 10-24-405-036

The parties of record before the Property Tax Appeal Board are Chris Stroh, 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: \$13,742
IMPR.: \$66,633
TOTAL: \$80,375

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 wood siding exterior construction with 1,916 square feet of living area. The dwelling was constructed in 1976. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a 420 square foot garage. The property is located in Mundelein, Fremont 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 .49 of a mile to 1.20 miles from the subject. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 1,764 to 1,948 square feet of living area. The dwellings were constructed from 1969 to 1975. Two comparables each have a partial or full basement, with one having finished area. One comparable has a crawl space foundation. Each comparable features central air conditioning, one fireplace and a garage ranging in size from 420

to 484 square feet of building area. The properties are situated on sites ranging in size from 11,326 to 12,400 square feet of land area. The comparables sold from September 2016 to March 2017 for prices ranging from \$178,000 to \$227,000 or from \$100.91 to \$119.73 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 \$80,375. The subject's assessment reflects a market value of \$242,459 or \$126.54 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 response to the appeal, the board of review noted appellant's comparables #1 and #2 are located over 1 mile from the subject. The board of review also indicated that the subject sold for \$271,000 in June 2018 which is substantially higher than the 2017 assessment. Copies of the subject's Multiple Listing Service Sheet and PTAX-203 Real Estate Transfer Declaration were submitted as evidence.

In support of the subject's assessment, the board of review submitted information on six comparable sales located within .63 of a mile of the subject. The comparables are described as one, 1.5 story, one, bi-level and four, tri-level dwellings of wood siding or brick exterior construction ranging in size from 1,262 to 1,564 square feet of living area. The dwellings were constructed from 1955 to 1977. Three comparables have basements. Each comparable has a lower level, with five having finished area; central air conditioning and a garage ranging in size from 324 to 921 square feet of building area. Three comparables each have one fireplace. The properties are situated on sites ranging in size from 9,920 to 14,570 square feet of land area. The comparables sold from April 2016 to September 2017 for prices ranging from \$244,000 to \$271,250 or from \$166.67 to \$193.34 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property'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 Board finds the parties submitted nine comparable sales for consideration. The Board gave less weight to appellant's comparables #1 and #2 based on their distant location, as compared to the other comparables in the record. The Board also gave less weight to board of review comparables #1 and #3 through #6 based on their dissimilar split-level or tri-level design when compared to the subject's two-story design.

The Board finds the best evidence of the subject's market value to be the appellant's comparable #3 and the board of review comparable #2. These two comparables are similar to the subject in

location, design and features. The Board recognizes that the board of review comparable #2 requires upward adjustments for inferior age and dwelling size but a downward adjustment for superior finished basement when compared to the subject. The comparables sold in September 2016 and September 2017 for prices of \$210,000 and \$255,000 or for \$107.80 and \$166.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$242,459 or \$126.54 per square foot of living area, including land which falls between the two best comparable sales in the record on overall price and a price per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not justified. Furthermore, the board of review disclosed that the subject sold in June 2018 for \$271,000 which was not refuted by the appellant. Although 2018 sale is not relevant to the 2017 appeal, it does support the Board's final decision.

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

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