



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

APPELLANT: Robert May
DOCKET NO.: 17-01110.001-R-1
PARCEL NO.: 07-26-105-041

The parties of record before the Property Tax Appeal Board are Robert May, 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: \$19,814
IMPR.: \$94,558
TOTAL: \$114,372

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 2,433 square feet of living area. The dwelling was constructed in 1992. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 546 square foot garage. The property has an 11,250 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same neighborhood code as the subject as assigned by the township assessor. The comparables have sites ranging in size from 11,050 to 12,893 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 2,408 to 2,491 square feet of living area. The dwellings were constructed between 1989 and 1993. The comparables each feature a

basement, with one having finished area, central air conditioning, one fireplace and a garage ranging in size from 484 to 627 square feet of building area. The comparables sold from January 2016 to November 2017 for prices ranging from \$229,154 to \$365,000 or from \$93.80 to \$149.84 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,372. The subject's assessment reflects a market value of \$345,014 or \$141.81 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 nine comparable sales located in the same neighborhood code as the subject as assigned by the township assessor. The comparables have sites ranging in size from 9,800 to 14,608 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction that were built from 1988 to 1993 and range in size from 2,306 to 2,490 square feet of living area. The comparables each feature a basement, with six having finished area, central air conditioning, one fireplace and a garage ranging in size from 520 to 792 square feet of building area. The comparables sold from July 2015 to October 2016 for prices ranging from \$350,000 to \$385,000 or from \$145.35 to \$160.41 per square foot of living area, including land. 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 fourteen comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #2, as it appears to be an outlier when comparing its purchase price to the remaining comparable sales in the record. The Board finds board of review comparables #4, #5 and #9 sold in either July or October 2015, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the remaining ten comparables submitted by the parties. These comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and features. The comparables sold from January 2016 to June 2017 for prices ranging from \$295,000 to \$385,000 or from \$122.51 to \$160.41 per square foot of living area, land included. The subject's assessment reflects a market value of \$345,014 or \$141.81 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. After considering any necessary adjustments to the comparable sales for differences when

compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and 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



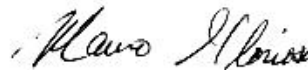
Member

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert May, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085