



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

APPELLANT: Elsie Johnson  
DOCKET NO.: 17-01112.001-R-1  
PARCEL NO.: 11-08-304-011

The parties of record before the Property Tax Appeal Board are Elsie Johnson, 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:** \$53,533  
**IMPR.:** \$73,330  
**TOTAL:** \$126,863

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 one-story dwelling with a wood siding exterior containing 1,934 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 452 square feet of building area. The property has a 12,669 square foot site and is located in Libertyville, Libertyville 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 improved with one-story dwellings with wood siding exteriors with either 1,851 or 1,961 square feet of living area. Each home has a full unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 410 to 776 square feet of building area. The comparables have sites ranging in size from 9,991 to 22,790 square feet of land area and are located from .33 to 1.65 miles from the

subject property. The sales occurred from December 2015 to November 2017 for prices ranging from \$305,000 to \$338,000 or from \$155.53 to \$182.60 per square foot of living area inclusive of the land. The appellant requested the subject's assessment be reduced to \$119,321.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,863. The subject's assessment reflects a market value of \$382,694 or \$197.88 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 seven comparable sales. The board of review explained that only three ranch-style homes were constructed in the subject's development, but none had recently sold. Therefore, the board of review submitted three sales from the subject's development improved with one tri-level and two, two-story dwellings as well as four comparables, #4 through #7, improved with ranch style dwellings located in different neighborhoods from the subject property. Comparables #1 through #3 ranged in size from 1,948 to 2,263 square feet of living area and were built in 1978 and 1979. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 441 or 482 square feet of building area. The comparables have sites ranging in size from 15,054 to 31,495 square feet of land area. The sales occurred from July 2016 to June 2017 for prices ranging from \$413,000 to \$500,000 or from \$182.50 to \$254.11 per square foot of living area, land included.

Board of review comparables #4 through #7 range in size from 1,232 to 1,819 square feet of living area and were built from 1950 to 1971. Each comparable has an unfinished basement, central air conditioning, and a garage ranging in size from 440 to 500 square feet of building area. Three comparables have one or two fireplaces. These properties have sites ranging in size from 7,800 to 24,070 square feet of ground area and are located from .575 to 1.601 miles from the subject property. The sales occurred from May 2015 to July 2017 for prices ranging from \$390,000 to \$495,000 or from \$236.39 to \$316.56 per square foot of living area, including land.

In rebuttal the board of review indicated appellant's comparable #1 sold "As Is" and provided a copy of the Multiple Listing Service (MLS) listing to support this statement. The board of review also provided a copy of the MLS listing for appellant's comparable #1 after being remodeled disclosing it sold for \$428,000 or \$231.23 per square foot of living area inclusive of the land. The board of review also indicated appellant's comparable #2 sold "As Is" and provided a copy of the MLS listing to support this statement. The board of review also asserted that the MLS listing from appellant's comparable #3 reported the home has "tons of potential" and submitted a copy of the listing to support this statement.

The board of review requested the assessment be sustained.

### **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 best evidence of market value to be the appellant's comparable sales as well as board of review sales #4 and #7. These properties are improved with one-story dwellings relatively similar to the subject property in age, size and features. There may be condition issues with respect to the appellant's comparables at the time of sale based on the statements contained in the MLS listings, which may require upward adjustments to make them more equivalent to the subject property. These five one-story dwellings sold from May 2015 to November 2017 for prices ranging from \$305,000 to \$495,000 or from \$155.53 to \$274.39 per square foot of living area, inclusive of the land. The subject's assessment reflects a market value of \$382,694 or \$197.88 per square foot of living area, including land, which is within the range established by the best comparable sales in this record based on style.

Those comparables most like the subject in location are board of review sales #1 through #3. These properties are also similar to the subject in age and features but differed in style. These properties sold from July 2016 to June 2017 for prices ranging from \$413,000 to \$500,000 or from \$182.50 to \$254.11 per square foot of living area, including land. Even though these properties differ from the subject in style, the Board finds they are supportive of the subject's assessment which reflects a market value below the overall price range but within the range on a square foot basis established by these three sales.

Less weight was given board of review sales #5 and #6 due to differences from the subject in age and size.

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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