



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

APPELLANT: Charles George
DOCKET NO.: 17-01207.001-R-1
PARCEL NO.: 16-04-204-020

The parties of record before the Property Tax Appeal Board are Charles George, 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: \$94,919
IMPR.: \$139,296
TOTAL: \$234,215

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 is improved with a two-story single-family dwelling of brick construction. The dwelling was built in 1953 but has an effective age of 1975, having been remodeled in 1993. The home contains 2,634 square feet of living area and features a partial unfinished basement, central air conditioning, a fireplace and a 420-square foot garage. The dwelling is situated on a 9,104 square foot site located in Lake Forest, Moraine Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales that are located within .26 of a mile from the subject and that all have the same neighborhood code as the subject. According to the grid analysis submitted by appellant, the comparables consist of two-story single-family dwellings of wood-siding or brick construction situated on sites containing from 6,387 to 9,707 square feet of land area. The dwellings were built from 1954 to 1962. Comparables #1 and #3 have effective

ages of 1968 and 1963, respectively. The dwellings range in size from 2,587 to 3,024 square feet of living area. Two comparables have full basements, one with finished area, and one comparable has a partial basement with finished area.¹ Two of the comparables have central air conditioning, a fireplace, and a garage containing 660 or 682 square feet of building area. The comparables sold from September 2016 to May 2017 for prices ranging from \$493,000 to \$715,000 or from \$172.38 to \$276.38 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$189,981, reflecting a market value of approximately \$569,943 or \$216.38 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$234,215. The subject's assessment reflects a market value of approximately \$706,531 or \$268.23 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 a grid analysis containing information on four comparable sales, one of which was also submitted by appellant. The properties are located within .197 of a mile the subject and have the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of wood-siding exterior construction situated on sites containing from 8,549 to 9,509 square feet of land area. The homes were built from 1940 to 1995. Comparables #1, #2 and #3 have effective ages of 1968, 1966 and 1978, respectively, according to the property record cards submitted by the board of review. The homes range in size from 2,440 to 2,730 square feet of living area. Each of the comparables has a finished basement, central air conditioning, one or two fireplaces, and a garage containing from 280 to 660 square feet of building area. The comparables sold from May 2017 to September 2017 for prices ranging from \$715,000 to \$845,000 or from \$276.38 to \$315.57 per square foot of living area, including land. In addition to the grid analysis, the board of review submitted property record cards for the subject and each of its comparables, along with a listing sheet for appellant's comparable #2 showing that the dwelling is a duplex. Based on the foregoing 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 a total of six comparable sales to support their respective positions before the Property Tax Appeal Board, as appellant's comparable #1 and board of review comparable #1 are the same property. The Board gave less weight to appellant's comparables #2 and #3 as comparable #2 is a duplex, unlike the subject property which is a single-family dwelling, and

¹ Although appellant's grid analysis shows comparable #1 has an unfinished basement, the property record card submitted by the board of review reflects this dwelling has a 624-square foot finished area.

comparable #3 is a larger dwelling when compared to the subject. The Board also gave less weight to board of review comparable #3 which is a much newer dwelling when compared to the subject.

The Board finds that the remaining three comparables were the best comparables submitted in the record in terms of location, design, age, size and most features. These comparables sold from May 2017 to September 2017 for prices ranging from \$715,000 to \$770,000 or from \$276.38 to \$315.57 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$706,531 or \$268.23, land included, which falls below the range established by the best comparables sales submitted for the Board's consideration. After considering adjustments to the comparables for their various differences from the subject such as their finished basement areas, superior when compared to the subject, the Board finds the subject's assessed value 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

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