



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

APPELLANT: Charles Burnham  
DOCKET NO.: 17-01213.001-R-1  
PARCEL NO.: 05-24-314-005

The parties of record before the Property Tax Appeal Board are Charles Burnham, 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 a reduction 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:** \$9,743  
**IMPR.:** \$53,757  
**TOTAL:** \$63,500

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 one-story, wood-sided single-family dwelling. The dwelling was built in 2003 and is a Riviera model home. The dwelling contains 1,899 square feet of living area and features a partial unfinished basement, central air conditioning, and a 451-square foot garage. The dwelling is situated on an 8,276 square foot site located in Round Lake, Grant 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 .29 of a mile from the subject and all have the same neighborhood code as the subject. According to the grid analysis submitted by appellant, the comparables consist of one-story, wood-sided single-family dwellings situated on sites containing 7,840 or 8,276 square feet of land area. The dwellings are all Riviera model homes and were built from 2001 to 2003. The dwellings contain 1,899 square

feet of living area. Two comparables have full unfinished basements, and one comparable has a partial basement with finished area. The comparables have central air conditioning and a garage containing 451 or 671 square feet of building area. One comparable has a fireplace. The comparables sold from January 2015 to August 2016 for prices ranging from \$180,000 to \$208,500 or from \$94.79 to \$109.79 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment of \$59,994, reflecting a market value of approximately \$179,982 or \$94.78 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 \$66,635. The subject's assessment reflects a market value of approximately \$201,011 or \$105.85 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, two of which were also submitted by the appellant. The properties are located within .289 of a mile the subject and have the same neighborhood code as the subject. The comparables consist of one-story, wood-sided single-family dwellings situated on sites containing from 6,970 to 11,761 square feet of land area. The homes were built in 2001 or 2002 and range in size from 1,899 to 2,052 square feet of living area. Each of the comparables has a full or partial basement, two with finished area, central air conditioning, and a garage containing from 440 to 671 square feet of building area. Two comparables each have a fireplace. Three of the dwellings are Riviera model homes; one comparable is an Alexandra model home. The comparables sold from January to December 2015 for prices ranging from \$195,000 to \$268,000 or from \$101.93 to \$130.60 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. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board, as appellant's comparables #2 and #3 and board of review comparables #2 and #1, respectively, are the same properties. The Board gave less weight to appellant's comparables #2, being the same property as board of review comparable #1, along with board of review comparable #4, which have finished basements, superior to the subject.

The Board finds that the remaining three comparables were the best comparables submitted in the record in terms of location, design, model, age, size and most features. These comparables sold from January 2015 to August 2016 for prices ranging from \$180,000 to \$199,000 or from

\$94.79 to \$104.79 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$201,011 or \$105.85, land included, which falls above 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, the Board finds the subject's assessed value is not supported and a 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

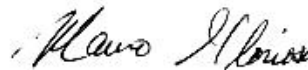
DISSENTING: \_\_\_\_\_

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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