



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

APPELLANT: John Angel
DOCKET NO.: 17-01214.001-R-1
PARCEL NO.: 15-28-213-002

The parties of record before the Property Tax Appeal Board are John Angel, 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: \$38,926
IMPR.: \$122,087
TOTAL: \$161,013

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 tri-level single-family dwelling of wood siding exterior construction with 1,888 square feet of living area. The dwelling was constructed in 1988 with a reported effective age of 1992. Features of the home include a partial basement with finished area, a lower level with finished area, central air conditioning, two fireplaces and an attached 420 square foot garage. The property has an 11,615 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on two comparable sales (comparable #3 on the grid had no recent sale data and will not be further addressed herein) along with a Multiple Listing Service (MLS) data sheet describing a recently sold property.

The three comparable properties with sales data were tri-level or bi-level dwellings of wood siding or frame and masonry exterior construction. Comparables #1 and #2 were built in 1980 and 1988, respectively, and the third comparable was described on the MLS data sheet as being 26-30 years old. The homes range in size from 1,409 to 1,852 square feet of living area. Features include a basement, two of which have finished areas, a lower level with finished area, central air conditioning and a garage. Two of the comparables also each have a fireplace. The grid analysis indicated that comparables #1 and #2 were 1.04-miles and .13 of a mile from the subject property; no proximity data was presented concerning the MLS data sheet property. The comparables sold between September 2016 and November 2017 for prices ranging from \$302,000 to \$378,000 or from \$163.07 to \$260.47 per square foot of living area, including land.

As part of the submission, the appellant also reported that the subject property was purchased in August 2015 for \$480,000 or \$254.24 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect a market value of \$470,000 or \$248.94 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$161,013. The subject's assessment reflects a market value of \$485,710 or \$257.26 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 four comparable sales where comparable #3 was the same property as appellant's comparable #2. The comparables are each described as tri-level dwellings of wood siding exterior construction. The homes were built in 1987 or 1988 and range in size from 1,409 to 2,110 square feet of living area. Each comparable has a basement, three of which have finished area; each comparable has a finished lower level; central air conditioning, a fireplace; and a 420 square foot garage. Comparables #1, #2 and #3 each were noted to have negative adjustments in the assessment records due to proximity to power lines. Each of the comparables were located within .271 of a mile from the subject property. The comparables sold from June 2017 to May 2018 for prices ranging from \$367,000 to \$492,500 or from \$233.41 to \$265.44 per square foot of living area, including land.

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 properties, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced

weight to appellant's comparable #1 and the MLS comparable property due to distance from the subject as to comparable #1 and unknown proximity for the MLS property.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and the board of review comparable sales, where there is one common property. The comparables are each close in proximity to the subject and present similar designs, foundations, features and ages to the subject property. These most similar comparables sold from June 2017 to May 2018 for prices ranging from \$367,000 to \$492,500 or from \$233.41 to \$265.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$485,710 or \$257.26 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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: May 26, 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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