



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

APPELLANT: Verle Sutton
DOCKET NO.: 17-01237.001-R-1
PARCEL NO.: 14-32-103-012

The parties of record before the Property Tax Appeal Board are Verle Sutton, 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: \$61,025
IMPR.: \$170,705
TOTAL: \$231,730

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 brick exterior construction with 4,307 square feet of living area. The dwelling was constructed in 1984. Features of the home include a full unfinished walkout basement, central air conditioning, three fireplaces and a 693 square foot garage. The property has a 90,881 square foot lakefront site and is located in Deer Park, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located in the same neighborhood as the subject property. The comparables have sites ranging in size from 44,771 to 68,975 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,673 to 5,144 square feet of living area. The dwellings were constructed from 1977 to 1992. The comparables each feature an unfinished basement,

central air conditioning, one to three fireplaces and a garage ranging in size from 414 to 1,086 square feet of building area. The comparables sold from February 2016 to May 2017 for prices ranging from \$485,000 to \$869,000 or from \$100.92 to \$168.93 per square foot of living area, including land. The appellant provided the Multiple Listing Service (MLS) sheet associated with the sale of comparables #2 which disclosed the home has a full, finished walk-out basement which "could be an ideal in-law suite". 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 \$291,567. The subject's assessment reflects a market value of \$879,538 or \$204.21 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 located in the same neighborhood as the subject property. The comparables have sites ranging in size from 52,168 to 98,114 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 4,166 to 5,876 square feet of living area. The dwellings were constructed from 1987 to 1998. The comparables each feature an unfinished basement with three having a walkout design, central air conditioning, three or five fireplaces and a garage ranging in size from 854 to 1,148 square feet of building area. In addition, two comparables each have a 756 or 903 square foot inground swimming pool. The comparables sold from January to August 2015 for prices ranging from \$867,000 to \$1,205,000 or from \$204.57 to \$209.97 per square foot of living area, including land. The board of review submitted property record cards of the subject and the comparables which disclose that the subject and two comparables have lake frontage while the remaining two comparables have either lake bottoms or wetland influences. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #5 and #6 which differ from the subject in dwelling size. Less weight was also given to the appellant's comparable #3 which appears to be an outlier given its significantly lower sale price of \$100.92 per square foot of living area, including land, in relation to all other comparables in this record. The Board finds the four comparables submitted by the board of review had sales that occurred in 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 appellant's comparables #2 and #4. Although these two comparables have smaller sites when compared to the subject, they sold more 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 in June and September 2016 for prices of \$545,000 and \$565,000 or for \$129.58 and \$138.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$879,538 or \$204.21 per square foot of living area, land included, which is greater in overall value and on a price per square foot basis than the best comparables contained in the record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's estimated market value is warranted commensurate with the appellant's request.

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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