



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

APPELLANT: Robert & Joanne Taylor  
DOCKET NO.: 17-01312.001-R-1  
PARCEL NO.: 08-16-202-082

The parties of record before the Property Tax Appeal Board are Robert & Joanne Taylor, the appellants, by attorney Michael B. Andre of Eugene L. Griffin & Associates, Ltd., in Chicago; 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:** \$27,846  
**IMPR.:** \$18,821  
**TOTAL:** \$46,667

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 of frame and masonry construction with 1,743 square feet of living area. The dwelling was constructed in 1978 and is 39 years old, with a purported effective age of 35 years according to the appraisal. Features of the home include two full bathrooms, one half-bathroom, a full walkout basement with finished area, central air conditioning, two fireplaces and a two-car attached garage with 528 square feet of building area. The property has a 52,221 square foot site 70-75% of which is located in the neighboring ravine. Based on this factor, the appraiser estimated that the property has approximately 11,500 square feet of usable land area, which was unrefuted by the board of review. The dwelling is located in Waukegan, Waukegan Township, Lake County.

The appellants' appeal is based on overvaluation. The appellants submitted a restricted-use appraisal report with an estimated market value of \$140,000 as of January 1, 2017. The appraisal

was prepared by Gregory B. Nold, a State Certified General Real Estate Appraiser, and the property rights appraised were fee simple. The intended use of this appraisal was to develop a market value opinion of the subject property for ad valorem tax assessment. The intended users were the taxpayers of record, the legal counsel for the taxpayers of record, and Lake County taxing authorities for ad valorem real estate tax assessment purposes and is based on interior and exterior inspections of the subject property.

In estimating the market value, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value, the appraiser utilized four comparable sales of properties located from .26 to 1.10 miles from the subject property. The comparables are described as one-story dwellings ranging in size from 1,144 to 2,816 square feet of living area and ranging in age from 24 to 33 years old. The comparables feature one to three full bathrooms and two comparables also each have one half-bathroom. The comparables have a full or partial basement with finished area, central air conditioning, one to three fireplaces, and a two-car attached garage. Three of the comparables have sites ranging in size from 6,970 to 17,703 square feet of land area. Comparable #3 has a 20,513 square foot site with approximately 8,000 square feet of usable area. The comparables sold from January 2016 to February 2017 for prices ranging from \$105,000 to \$199,900 or from \$60.16 to \$91.78 per square foot of living area, including land. After applying adjustments to the comparables for differences when compared to the subject, the appraiser arrived at adjusted prices ranging from \$122,960 to \$149,480 and an opinion of market value for the subject of \$140,000 as of January 1, 2017. Based on the evidence, the appellants 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 \$64,994. The subject's assessment reflects a market value of \$196,060 or \$112.48 per square foot of living area, land included, when applying 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 of the subject property, the board of review submitted a grid analysis and property record cards on the subject and eight comparable sales located from .844 to 2.216 miles from the subject. Five of the comparables are located in Waukegan and three are located in Beach Park. The comparables are improved with one-story brick or wood-sided dwellings that were constructed from 1968 to 1988 and range in size from 1,584 to 1,960 square feet of living area. Each of the comparables has one or two full bathrooms and three of the comparables also each have one half-bathroom. The dwellings feature full or partial unfinished basements, central air conditioning, and garages ranging in size from 420 to 616 square feet of building area. Five of the dwellings each have one fireplace. The comparables have sites ranging in size from 8,261 to 17,886 square feet of land area. The comparables sold from August 2016 to August 2018 for prices ranging from \$162,000 to \$198,888 or from \$88.01 to \$117.42 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

**Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellants submitted an appraisal while the board of review provided a grid analysis and property record cards for eight comparable sales. The Board gave less weight to the board of review's comparables as comparables #4 through #8 are located over 1.924 miles from the subject and three of those five comparables are not located in Waukegan, as is the subject property. Comparable #1 is a newer dwelling compared to the subject. Also, all of the board of review comparables have much smaller lot sizes when compared to the subject. Further, comparables #2 and #3 sold in June and August 2018 which is less proximate in time relative to the January 1, 2017 assessment date at issue.

The Board finds that the opinion of value reached in the appraisal submitted by the appellants appears to be supported. The board of review did not object to appellants' appraisal or dispute or critique any of the information contained therein. The appraisal comparables have been adjusted for differences from the subject in age, usable land area, living area, bathroom count, basement type, and number of fireplaces. The appraiser arrived at adjusted prices ranging from \$122,960 to \$149,480 or from \$50.74 to \$91.78 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$196,060 or \$112.48 per square foot of living area, land included, which is higher than the \$140,000 opinion of value arrived at by the appraiser. The Board finds the subject's estimated market value as reflected by its assessment is not supported and a reduction in the subject's assessment commensurate with appellants' request is 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: September 15, 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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