



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

APPELLANT: John Murphy
DOCKET NO.: 17-01964.001-R-1
PARCEL NO.: 14-29-102-006

The parties of record before the Property Tax Appeal Board are John Murphy, 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: \$47,834
IMPR.: \$122,254
TOTAL: \$170,088

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 wood siding exterior construction with 2,495 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached 816 square foot garage. The property has a 47,385 square foot 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 five comparable sales located in the same neighborhood code assigned by the assessor as the subject. The comparables are also located from .04 of a mile to 2.05-miles from the subject. The comparable parcels range in size from 38,802 to 53,234 square feet of land area which have been improved with two-story dwellings of brick or wood siding exterior construction. The dwellings were built between 1985 and 1990 and the homes range in

size from 2,618 to 2,860 square feet of living area. Each dwelling features an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 564 to 704 square feet of building area. The comparables sold between December 2016 and May 2017 for prices ranging from \$435,000 to \$540,000 or from \$166.16 to \$190.55 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the assessment to reflect a market value of \$456,499 or \$182.97 per square foot of living area, including land, at 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 \$170,088. The subject's assessment reflects a market value of \$513,086 or \$205.65 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 response to the appeal, the board of review submitted a memorandum which incorrectly asserted the appellant provided three comparable sales in this appeal¹; the board of review notes that appellant's comparables #1, #2 and #3 each have smaller basements and two have less garage area than the subject.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .131 of a mile to 1.758-miles from the subject. Each of the comparables have the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 36,742 to 45,522 square feet of land area which have been improved with two-story dwellings of brick or wood siding exterior construction. The dwellings were built in 1987 or 1990 and the homes range in size from 2,518 to 2,690 square feet of living area. Each home has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 616 to 792 square feet of building area. The comparables sold between August 2015 and September 2017 for prices ranging from \$520,000 to \$580,000 or from \$201.55 to \$224.77 per square foot of living area, including land.

Based on this evidence and argument, 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.

¹ The memorandum also incorrectly asserted that appellant's sale #1 occurred in 2015, approximately 13 months prior to the assessment date at issue.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2 and #4 each of which sold in 2015, dates more remote in time to the valuation date at issue of January 1, 2017 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be the appellant's comparable sales and board of review comparable sales #1 and #3. The comparables are similar to the subject in location, age, design, dwelling size and most features. These most similar comparables sold between January 2016 and September 2017 for prices ranging from \$435,000 to \$579,900 or from \$166.16 to \$224.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$513,086 or \$205.65 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-supported. Based on this evidence, the Property Tax Appeal 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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