



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

APPELLANT: Todd Spangler
DOCKET NO.: 17-01966.001-R-1
PARCEL NO.: 07-17-402-007

The parties of record before the Property Tax Appeal Board are Todd Spangler, 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: \$17,205
IMPR.: \$67,786
TOTAL: \$84,991

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 two-story single-family dwelling of wood-siding exterior construction. The dwelling was built in 1992 and contains 1,908 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, and 380-square foot garage. The dwelling is situated on a 10,000 square foot site located in Gurnee, Warren Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located within .35 of a mile of the subject. The comparables consist of two-story single-family dwellings with wood-siding exteriors situated on sites ranging in size from 9,148 to 15,982 square feet of land area. The dwellings were built in 1993 or 1994 and contain either 1,858 or 1,909 square feet of living area. The comparables each have full finished basements, central air conditioning, one fireplace, and a 420-square foot

garage. The comparables sold from April 2016 to August 2017 for prices ranging from \$240,000 to \$265,000 or from \$129.17 to \$138.82 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$245,973 or \$133.63 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 \$88,337. The subject's assessment reflects a market value of approximately \$266,477 or \$139.66 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 sale. The comparables are located from .144 to .438 of a mile from the subject and share the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings with wood-siding exteriors. They are situated on sites ranging in size from 9,583 to 12,685 square feet of land area. The homes were built from 1992 to 1994 and range in size from 1,622 to 1,886 square feet of living area. The comparables have full finished basements, central air-conditioning, one fireplace, and a garage containing 380 or 400 square feet of building area. The comparables sold from November 2015 to March 2017 for prices ranging from \$238,000 to \$292,900 or from \$146.73 to \$156.46 per square foot of living area, including land. 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparable #2 as its November 2015 is less proximate in time to the January 2017 assessment date at issue and may not be reflective of the market value as of that time.

The Board finds that the remaining comparables, while having varying degrees of similarity to the subject, were the best comparables submitted in the record and sold more proximate in time to the January 1, 2017 assessment date at issue. These comparables from sold for prices ranging from \$238,000 \$292,900 or from \$129.17 to \$156.46 per square foot, including land. The subject's assessment reflects an estimated market value of approximately \$266,477 or \$139.66, land included. Although this falls within the range established by the comparable sales submitted in the record, after considering adjustments to the comparables for differences when compared to the subject such as every comparable having a finished basement and a fireplace, superior to the subject, and most of the dwellings having larger garages and more bathrooms when compared to the subject, the Board finds a reduction in the subject's assessment 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Todd Spangler, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085