



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

APPELLANT: Patricia Hacker
DOCKET NO.: 17-02009.001-R-1
PARCEL NO.: 06-26-302-011

The parties of record before the Property Tax Appeal Board are Patricia Hacker, 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: \$11,447
IMPR.: \$72,240
TOTAL: \$83,687

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 2-story vinyl-sided dwelling containing 1,656 square feet of living area that was constructed in 1955 and has an effective age of 1978. Features of the home include an unfinished basement, central air conditioning, and a detached garage with 576 square feet of building area. The dwelling is situated on a 6,098-square foot site and located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of six comparable sales¹ located from .08 to .79 of a mile from the subject, with five being in the same neighborhood code as assigned to the subject property by the local assessor. The parcels consist of lots ranging in size from 5,663 to 13,939

¹ The appellant's comparable sales are set forth on two grid analyses; for ease of reference, Property Tax Appeal Board has re-numbered the second set of comparables as #4 through #6.

square feet of land area and each is improved with a 1.5-story or 2-story brick or vinyl-sided dwelling ranging in size from 1,555 to 1,936 square feet of living area. The homes were built from 1900 to 1954 and have effective ages ranging from 1934 to 1970. Four homes each feature a basement with one having finished area; three dwellings each have central air conditioning; three dwellings each have a fireplace; and five homes each have a detached garage ranging in size from 360 to 936 square feet of building area. The sales of the comparables occurred from June 2016 to May 2017 for prices ranging from \$106,901 to \$250,000 or from \$58.54 to \$152.63 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$65,993 to reflect a market value of \$197,999 or \$119.56 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 \$83,687. The subject's assessment reflects a market value of approximately \$252,449 or \$152.45 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, the board of review submitted information on four comparable sales located within .722 of a mile of the subject and three of which are in the same neighborhood code as assigned to the subject property by the local assessor. The board of review comparable #1 was also submitted by the appellant as comparable #3. The parcels are improved with two-story vinyl-sided dwellings that range in size from 1,384 to 1,888 square feet of living area. The dwellings were constructed from 1900 to 1937 on lots ranging in size from 5,227 to 13,939 square feet of land area. The comparables each feature a basement with one having finished area; two homes have central air conditioning; three homes each have a fireplace; and each has a garage containing from 216 to 484 square feet of building area. The sales of the comparables occurred from May 2016 to November 2017 for prices ranging from \$245,000 to \$289,000 or from \$149.63 to \$205.26 per square foot of living area, including land. The board of review submission also includes copies of property record cards for the subject and each of its comparables.

Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 nine comparable sales, which includes the parties' common comparable, to support their respective positions before the Property Tax Appeal Board. The

Board gave less weight to appellant's comparable #1 due to not having a garage amenity, unlike the subject's 576-square foot garage. The Board gave less weight to appellant's comparables #2 and #4 due to each of these homes lacking a basement amenity, as well as appellant's sale #6 and board of review #3 for having finished basement areas, which are dissimilar to the appellant's unfinished basement.

The remaining four comparables, which includes the parties' common comparable, are most similar to the subject in terms of physical proximity to the subject, lot size, dwelling size, design, foundation, and most features. However, the parties' common comparable and board of review sale #2 each lack central air conditioning amenity, unlike the subject, which requires an upward adjustment to make these comparables more equivalent to the subject. The best comparables in this record sold from May 2016 to November 2017 for prices ranging from \$106,901 to \$282,500 or from \$58.54 to \$177.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$252,449 or \$152.45 per square foot of living area, land included, which is within the range established by the best comparable sales in this record and appears to be well supported given the subject's newer construction and newer effective age when compared to the best comparable sales in this record.

After considering adjustments to the comparables for differences from the subject, the Board finds that based on this evidence the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Furthermore, the Board finds that, the subject's estimated market value as reflected by its assessment is supported, and no reduction in the subject's assessment is warranted.

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: June 16, 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

Patricia Hacker, 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