



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

APPELLANT: Mr. & Mrs. Douglas Gisby
DOCKET NO.: 17-03750.001-R-1
PARCEL NO.: 16-20-202-004

The parties of record before the Property Tax Appeal Board are Mr. & Mrs. Douglas Gisby, the appellants, by attorney Jessica Hill-Magiera 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: \$120,794
IMPR.: \$165,530
TOTAL: \$286,324

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 brick exterior construction with 3,673 square feet of living area. The dwelling was constructed in 1976. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, an 800 square foot inground swimming pool and a 598 square foot garage. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 0.76 of a mile from the subject property and all outside of the subject's neighborhood. The comparable sites are improved with one-story dwellings of brick exterior construction that range in size from 3,472 to 3,595 square feet of living area. The homes were built in either 1975 or 1991. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging

in size from 483 to 2,028 square feet of building area. No other details of the comparables are provided, such as inground swimming pool feature. The comparables sold from July 2016 to June 2017 for prices ranging from \$620,000 to \$735,000 or from \$172.46 to \$211.69 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$227,173.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$286,324. The subject's assessment reflects a market value of \$863,722 or \$235.15 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 three comparable sales located within 0.43 of a mile from the subject property and all within the subject's neighborhood. The comparable sites are improved with one or two-story dwellings of brick exterior construction that range in size from 3,098 to 4,280 square feet of living area. The homes were built from 1971 to 1985. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 506 to 782 square feet of building area. Two comparables have an inground swimming pool with either 120 or 450 square feet of area. The comparables sold from March to June 2016 for prices ranging from \$790,000 to \$1,136,000 or from \$229.92 to \$305.04 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel asserted that board of review comparable #1 was not comparable due to variation in dwelling size and that comparables #2 and #3 are not comparable due to difference in design when compared to the subject.

The appellants' counsel provided a grid with their determination of best comparables, which are the appellants' three comparables, and argued use of a median sale price per square foot as being a "fundamental concept" used in determining market value. Appellants' counsel took issue with the Property Tax Appeal Board's use of ranges for sale price and price per square foot of comparables when ruling on assessment appeals.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six comparables for the Board's consideration. The Board gives little weight to the appellants' comparables #1 and #2 due to their newer age compared to the subject. The Board also gives less weight to the appellants' comparable #3 which has a significantly larger garage in addition to appearing to be an outlier with respect to sale price compared to other comparables in this record. The appellants' lack of detail with respect to presence of

inground swimming pool along with the fact that all of their comparables are located outside the subject's subdivision, calls into question the claim by the appellants' counsel that these are the best comparables available. The Board also gives reduced weight to board of review comparable #3 as this property lacks an inground swimming pool which the subject property includes.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are more similar to the subject in location, age, basement finish and/or presence of inground swimming pool. These comparables sold in April or June 2016 for prices of \$945,000 and \$1,136,000 or from \$265.42 to \$305.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$863,722 or \$235.15 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. After considering adjustments for differences with the subject, the 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: July 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

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