



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

APPELLANT: James W. O'Brien
DOCKET NO.: 17-03771.001-R-1
PARCEL NO.: 06-23-307-019

The parties of record before the Property Tax Appeal Board are James W. O'Brien, the appellant, 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: \$16,304
IMPR.: \$70,083
TOTAL: \$86,387

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 vinyl siding exterior construction with 2,022 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area, central air conditioning and a 380 square foot attached garage. The property has a 6,600 square foot site and is 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 information on four comparable sales located within 0.89 of a mile from the subject property. The comparables have sites that range in size from 6,600 to 7,877 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that have 2,022 square feet of living area. The homes were built from 1993 to 1995. Each comparable has a basement, two with finished area, central air conditioning and a garage with 380 square feet of building area. Three of the comparables each have one fireplace. The

comparables sold from December 2016 to May 2017 for prices ranging from \$215,000 to \$253,450 or from \$106.33 to \$125.35 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,387. The subject's assessment reflects a market value of \$260,594 or \$128.88 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 eight comparable sales located within approximately 0.25 of a mile from the subject property. The comparables have sites that range in size from 7,370 to 10,268 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 1,808 to 2,194 square feet of living area. The homes were built from 1991 to 1994. Each of the comparables has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 380 to 441 square feet of building area. The comparables sold from January 2016 to July 2017 for prices ranging from \$231,000 to \$305,000 or from \$126.11 to \$147.34 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 appellant's counsel asserted board of review comparables #1, #2, #3, #5, #6, #7 and #8 are considered not comparable due to variation in model and size. And further indicated that board of review comparable #4 was an acceptable sale.

The appellant's counsel provided a grid with its determination of best comparables and argued use of a median sale price per square foot as being a "fundamental concept" used in determining market value. It is noteworthy that the appellants' best comparable grid generates a higher market and assessed value for the subject compared to the original requested reduction in 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.

The parties submitted 12 comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 due to lack of finished basement which the subject property includes. The Board gives less weight to board of review comparables #2, #3 #5 and #7 which are slightly smaller in dwelling size relative to other comparables submitted. The Board also gives little weight to the board of review comparable #8 which has a larger site size when compared to the subject's site. The Board finds the best evidence of market value to be appellant's comparables #2 and #4 along with board of review comparables #1, #4 and #6

which are more similar in location, age, dwelling size, basement finish and most features. These most similar comparables sold from November 2016 to July 2017 for prices ranging from \$245,000 to \$305,000 or from \$121.17 to \$147.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$260,594 or \$128.88 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables 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

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

APPELLANT

James W. O'Brien, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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