



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

APPELLANT: Edgar & Leonora Joves  
DOCKET NO.: 17-03773.001-R-1  
PARCEL NO.: 06-32-302-020

The parties of record before the Property Tax Appeal Board are Edgar & Leonora Joves, 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:** \$16,051  
**IMPR.:** \$86,091  
**TOTAL:** \$102,142

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 two-story dwelling of vinyl siding exterior construction with 3,513 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 682 square foot attached garage. The property has an 18,176 square foot site and is located in Round Lake, Avon Township, Lake County.

The appellants contend overvaluation and assessment inequity as the bases of the appeal. The subject's land assessment was not challenged. The appellants submitted information on eight comparable sales and 52 comparables for the inequity argument. Each comparable is located in the same neighborhood assigned by the township assessor as the subject property.

The eight comparables submitted in support of the overvaluation argument, have sites that range in size from 9,030 to 12,234 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 3,142 to 3,433 square feet of living area. The homes were built from 2003 to 2006. Each comparable has a basement, one with finished area, central air conditioning, six comparables each have one fireplace and a garage ranging in size from 528 to 609 square feet of building area. The comparables sold from February 2016 to July 2017 for prices ranging from \$190,000 to \$294,000 or from \$60.47 to \$85.64 per square foot of living area, land included.

In support of the inequity claim, the appellants submitted a table of 52 properties located in the subject's subdivision. The comparable sites are improved with two-story dwellings that range in size from 3,433 to 3,689 square feet of living area. The dwellings were built from 2004 to 2006. Each comparable has a basement. The grid analysis did not disclose features such as basement finished area, central air conditioning, fireplaces or garage. The appellant indicated the comparables have improvement assessments reflecting market values ranging from \$195,329 to \$204,899 or from \$55.09 to \$59.69 per square foot of living area. The appellants indicated the comparables have an average improvement assessment reflecting a market value of \$58.23 per square foot of living area and a median improvement assessment reflecting a market value of \$58.43 per square foot of living area. Based on assessment inequity the appellants requested the subject's improvement assessment be reduced to \$64,504 or \$18.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,142. The subject's assessment reflects a market value of \$308,121 or \$87.71 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. The subject property has an improvement assessment of \$86,091 or \$24.51 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight comparables located within approximately 0.64 of a mile from the subject property. Board of review comparables #2 and #7 are the same as the appellants' comparables #6 and #8, respectively. The comparables have sites that range in size from 9,100 to 17,875 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,921 to 3,787 square feet of living area. The homes were built from 2002 to 2006. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 528 to 704 square feet of building area. The comparables sold from June 2015 to August 2017 for prices ranging from \$248,000 to \$312,000 or from \$82.39 to \$88.48 per square foot of living area, land included. These comparables have improvement assessments ranging from \$60,445 to \$90,504 or from \$20.69 to \$26.57 per square foot of living area.

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

In rebuttal, the appellants' counsel asserted the board of review comparables #4 and #5 are not comparable due to their 2015 sale dates considered too remote in time to establish market value

as of January 1, 2017. The appellants' counsel noted the remaining comparables submitted by the board of review were either considered acceptable or had been utilized by the appellants.

The appellants' counsel provided a grid with their 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. The 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 in part the market value of the subject property is not accurately reflected in its assessed valuation as one basis of the appeal. 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 §1910.635(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales of construction costs 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof.

The record contains 16 comparable sales for the Board's consideration where two of the comparables were common to both parties. The Board gives little weight to the appellants' comparables #1 and #3 which appear to be outliers based on sale price when compared to other comparables submitted. The Board gives less weight to appellants' comparables #2, #4, #5, #7 and #8/board of review comparable #7 along with board of review #1 and #6 which have smaller site sizes when compared to the subject. The Board also gives reduced weight to board of review comparables #4 and #5 due to 2015 sales dates which are too remote in time to be indicative of the subject's estimated market value as of its January 1, 2017 sale date. The Board finds the best evidence of market value to be the appellants' comparable #6/board of review #2 along with board of review comparables #3 and #8 which are more similar to the subject in location, site size, age, design and most features, though each has a smaller site and dwelling size when compared to the subject. These three comparables sold from November 2016 to July 2017 for prices ranging from \$262,500 to \$278,000 or from \$83.55 to \$88.48 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$308,121 or \$87.71 per square foot of living area, land included, which falls above the range on an overall basis, but within the value range on a per square foot basis. The subject's higher overall value appears to be supported given its superior site and dwelling size when compared to the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, such as dwelling size and site size, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The appellants also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments, for the assessment year in question, of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the

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

The record contains 60 assessment comparables for the Board's consideration. The Board gives less weight to the appellants' evidence as they did not provide information about the dwellings' features, other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their similarity to the property under appeal. The Board also gives less weight to the board of review comparables #4 and #5 which have smaller dwelling sizes when compared to the subject. The Board finds the best evidence of assessment equity to be board of review comparable #1, #2, #3 and #6, #7 and #8 which are more similar in location, design, dwelling size, age and most features. These comparables had improvement assessments that ranged from \$69,196 to \$90,504 or \$22.02 to \$25.17 per square foot of living area. The subject's improvement assessment of \$86,091 or \$24.51 per square foot of living area falls within the range established by the best comparables in this record. Therefore, based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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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