



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

APPELLANT: John Gutman  
DOCKET NO.: 17-03786.001-R-1  
PARCEL NO.: 01-14-403-007

The parties of record before the Property Tax Appeal Board are John Gutman, the appellant, by attorney Jessica Hill-Magiera, Attorney at Law 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:** \$19,319  
**IMPR.:** \$67,250  
**TOTAL:** \$86,569

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 dwelling of wood siding exterior construction with 2,184 square feet of living area. The dwelling was constructed in 1960. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 480 square foot garage. The property has a 9,147 square foot site with lake frontage and is located in Antioch, Antioch 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 2.71 miles from the subject property. Three comparables have sites that range in size from 6,672 to 41,382 square feet of land area. The site size for comparable #3 was not provided. The sites are improved with 2-story dwellings of wood siding exterior construction that range in size from 1,956 to 2,458 square feet of living area and were built from 1950 to 1978. Each of the comparables has an

unfinished basement and a garage that ranges in size from 484 to 720 square feet of building area. Three comparables have central air conditioning and two comparables each have one fireplace. The comparables sold from September 2016 to September 2017 for prices ranging from \$114,900 to \$267,500 or from \$58.74 to \$112.44 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$51,726.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,569. The subject's assessment reflects a market value of \$261,143 or \$119.57 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 sales located within approximately 0.97 of a mile from the subject property. The comparables have sites that range in size from 10,000 to 19,899 square feet of land area each with a lakefront location. The sites are improved with either a 1.5-story or 2-story dwelling of wood siding exterior construction that range in size from 2,134 to 2,504 square feet of living area. The comparables were built from 1945 to 1960. Two of the comparables have basements, one with finished area and two of the comparables have crawl space foundations. Two of the comparables each have central air conditioning and two of the comparables each have one fireplace. Each comparable has a garage ranging in size from 450 to 768 square feet of building area. The comparables sold from May 2014 to June 2017 for prices ranging from \$312,000 to \$427,000 or from \$139.53 to \$191.19 per square foot of living area, land included.

The board of review provided property record cards for the subject, its comparables and the appellant's comparable sales. Multiple Listing Service sheets were included for each of the board of review comparable sales. Additionally, the board of review noted that the appellant's comparable sales did not have lake frontage and were located outside of the subject's neighborhood code. Based on this evidence, the board of review requested 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 a reduction in the subject's assessment is not warranted.

The parties submitted eight comparables for the Board's consideration. The Board gives less weight to the appellant's comparables as these properties are all located more than 1.60 miles from the subject and lack lake frontage present at the subject site. The Board also gives little weight to board of review comparables #3 and #4 which have sale dates in either 2014 or 2015, too dated to be indicative of the subject's market value as of the January 1, 2017 assessment date. The Board finds the best evidence of market value to be board of review comparable sales

#1 and #2 which are more similar in location, lake frontage, site size, design and dwelling size, though comparable #1 lacks a basement and comparable #2 has a finished basement which differ from the subject's unfinished basement. These two comparables sold in June 2016 and June 2017 for prices of \$312,000 and \$408,000 or for \$139.53 and \$187.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$261,143 or \$119.57 per square foot of living area, including land, which is below the two best comparable sales in this record. After considering adjustments to the comparables for differences from 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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