



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

APPELLANT: Reid & Joyce Abernathy  
DOCKET NO.: 17-03837.001-R-1  
PARCEL NO.: 14-08-106-016

The parties of record before the Property Tax Appeal Board are Reid and Joyce Abernathy, 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:** \$57,550  
**IMPR.:** \$108,337  
**TOTAL:** \$165,887

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 is improved with a one-story dwelling of wood siding construction with 2,224 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached garage with 744 square feet of building area. The property has a 225,299 square foot site with 93,901 square feet being lake bottom and 131,398 square feet being lake front property.<sup>1</sup> The subject property is located in Hawthorn Woods, Ela Township, Lake County.

The appellants contend both overvaluation and assessment inequity with respect to the improvements as the bases of the appeal. In support of the overvaluation argument the appellants submitted information on three comparable sales improved with one-story dwellings with wood siding or brick exteriors that range in size from 2,149 to 2,617 square feet of living

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<sup>1</sup> The land description is from a copy of the subject's property record card submitted by the board of review.

area. The homes were built from 1988 to 1996. Each property has a full unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 682 to 903 square feet of building area. These properties are located from .23 to 1.72 miles from the subject property with sites ranging in size from 38,653 to 51,932 square feet of land area. The sales occurred from April 2016 to January 2017 for prices ranging from \$380,000 to \$485,000 or from \$176.83 to \$213.28 per square foot of living area, including land. Based on these three sales the appellants requested the subject's assessment be reduced to \$133,126 reflecting a market value of \$399,418 or \$179.59 per square foot of living area, including land.

With respect to assessment inequity the appellant submitted a grid analysis using fourteen comparables improved with one-story dwellings ranging in size from 1,987 to 2,773 square feet of living area. The homes were built from 1988 to 1996. Each property has a full or partial basement. The appellant indicated the comparables have improvement assessments reflecting market values ranging from \$268,485 to \$388,050 or from \$128.96 to \$139.99 per square foot of living area. The appellants indicated the comparables have an average improvement assessment reflecting a market value of \$134.58 per square foot of living area and a median improvement assessment reflecting a market value of \$135.24 per square foot of living area. Based on assessment inequity the appellants requested the subject's total assessed value be reduced to \$153,143.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,887. The subject's assessment reflects a market value of \$500,413 or \$225.01 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 \$108,337 or \$48.71 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six comparables improved with one-story dwellings with wood siding or brick exteriors that range in size from 2,136 to 2,521 square feet of living area.<sup>2</sup> The homes were constructed from 1989 to 2004. Each home has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 506 to 832 square feet of building area. These properties have sites ranging in size from 11,761 to 41,210 square feet of land area. These properties have improvement assessment ranging from \$96,366 to \$125,523 or from \$44.23 to \$50.88 per square foot of living area. Board of review comparables #1, #4, #5 and #6 sold from September 2015 to December 2017 for prices ranging from \$380,000 to \$515,000 or from \$169.11 to \$213.28 per square foot of living area, including land. Board of review comparable #1 is the same comparable as appellant's comparable sale #3. Board of review comparables #2, #6 and #4 are the same properties as appellant's equity comparables #8, #6 and #11, respectively.

The board of review requested the assessment be sustained.

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<sup>2</sup> Board of review comparable identified by property index number (PIN) 14-05-301-018 was used twice in the grid analysis submitted by the board of review. Board of review comparables identified by PINs 14-20-401-017 and 14-10-405-007 were renumbered as comparables #5 and #6, respectively, for ease of understanding.

The appellants' counsel submitted rebuttal comments asserting that board of review comparable #4 sold in 2015 and occurred too remote in time to establish market value as of January 2017. The appellants' counsel also contends that board of review comparables #6 and #7 are not comparables to the subject in location but support a reduction to the subject's assessment.

### **Conclusion of Law**

The appellants contend in part 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 on this basis.

The record contains six comparable sales submitted by the parties to support their respective positions with one property being a common comparable. The comparables have varying degrees of similarity to the subject property with the primary difference the comparables have significantly smaller sites than the subject property. The subject has a lake front site that is from approximately 2 to 11 times larger than the sales provided by the parties. The comparables sold for prices ranging from \$380,000 to \$515,000 or from \$169.11 to \$213.28 per square foot of living area, including land. The comparable common to both parties sold for a price of \$485,000 or \$213.28 per square foot of living area, land included. The subject's assessment reflects a market value of \$500,413 or \$225.01 per square foot of living area, including land, which is within the overall price range but above the range on a square foot basis. The Board finds the subject's higher value per square foot of living area, including land, is justified considering the subject property has a significantly larger site. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

Alternatively, the appellants contend assessment inequity as the 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 Board finds the best evidence of assessment equity to be comparables #1 through #4 submitted by the board of review as these comparables are most similar to the subject dwelling in location, size and features. These properties have improvement assessments ranging from \$96,366 to \$115,591 or from \$44.23 to \$50.83 per square foot of living area. The subject's improvement assessment of \$108,337 or \$48.71 per square foot of living area falls within the range established by the best comparables in this record and well supported considering the subject dwelling is newer than these dwellings with an additional fireplace and a larger garage in relation to these properties. Less weight is given board of review comparables #5 and #6 due to

differences from the subject dwelling in size. Less weight is given the equity analysis provided by the appellants as they did not provide descriptive information with respect to the features or amenities these properties have such as central air conditioning, number of fireplaces and garage area that would assist this Board in determining their degree of similarity to the subject property.

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 on this basis.

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



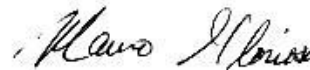
Member

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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