



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

APPELLANT: Thomas M. Dalton
DOCKET NO.: 17-03851.001-R-1
PARCEL NO.: 15-20-101-001

The parties of record before the Property Tax Appeal Board are Thomas M. Dalton, 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: \$53,425
IMPR.: \$208,600
TOTAL: \$262,025

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 wood siding exterior construction with 2,833 square feet of living area. The dwelling was constructed in 1984. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 1,012 square foot attached garage. The property has a 51,401 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located within 0.57 of a mile from the subject property. The comparables have sites that range in size from 43,560 to 142,877 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 2,904 to 3,530 square feet of living area. The homes were built from 1984 to 1987. Each comparable has a basement, three with finished area; central

air conditioning and a garage ranging in size from 483 to 1,015 square feet of building area. Six of the comparables have from one to three fireplaces. The comparables sold from May 2016 to November 2017 for prices ranging from \$427,500 to \$565,000 or from \$139.86 to \$170.73 per square foot of living area, land included. Based on this evidence the appellant requested the subject's assessment be reduced to \$149,203.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,437. The subject's assessment reflects a market value of \$544,305 or \$192.13 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 0.80 of a mile from the subject property. The comparables have sites that range in size from 8,750 to 59,491 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,626 to 2,996 square feet of living area. The homes were built from 1985 to 1991. Each comparable has a basement, six with finished area; central air conditioning; one fireplace and a garage ranging from 441 to 866 square feet of building area. Comparable #2 has an inground swimming pool.¹ The comparables sold from July 2016 to August 2018 for prices ranging from \$548,500 to \$620,000 or from \$183.08 to \$213.72 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, #4, #5, #6 and #7 were not comparable as they are located in a different neighborhood than the subject and that comparables #2, #3 and #8 were not comparable due to sale dates in 2018 which are too remote in time to establish market value as of the January 1, 2017 assessment date.

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. The appellant's 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 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 fifteen comparables for the Board's consideration. The Board gives less weight to appellant's comparables #2, #3, #4 and #6 along with board of review comparables #2

¹ Inground swimming pool for board of review comparable #2 was disclosed in the property record card.

and #5 which have unfinished basements compared to the subject's finished basement. Additionally, appellants comparable #3 has a significantly larger site size. The Board gives little weight to the appellant's comparables #4, #5 and #6 due to larger dwelling sizes when compared to the subject. The Board also gives little weight to the board of review comparables #6, #7 and #8 due to smaller site sizes when compared to the subject. Board of review comparable #2 includes an inground swimming pool which the subject lacks. The Board finds board of review comparable #2, #3 and #8 have sale dates in 2018 which are considered too remote in time to the subject's January 1, 2017 assessment date to be indicative of market value.

The Board finds the best evidence of market value to be appellant's comparables #1 and #7 along with board of review comparables #1 and #4 which are more similar to the subject in location, age, dwelling size, basement finish and most features. These comparables sold from July 2016 to November 2017 for prices ranging from \$515,000 to \$620,000 or from \$167.97 to \$213.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$544,305 or \$192.13 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering any necessary 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: June 16, 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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