



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

APPELLANT: Bracy & Levoda Walker  
DOCKET NO.: 17-03856.001-R-1  
PARCEL NO.: 07-09-203-003

The parties of record before the Property Tax Appeal Board are Bracy & Levoda Walker, 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:** \$39,244  
**IMPR.:** \$128,241  
**TOTAL:** \$167,485

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 brick exterior construction with 3,327 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 722 square foot garage. The property has a 40,724 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales located in the same neighborhood as the subject and within .63 of a mile of the subject property. The comparables have sites ranging in size from 40,547 to 41,565 square feet of land area. The comparables consist of two-story dwellings of wood siding exterior construction ranging in size from 3,096 to 3,645 square feet of living area. The dwellings were constructed in either 2004 or 2009. The comparables each have

a basement with one having finished area, central air conditioning, one fireplace and a garage ranging in size from 420 to 1,064 square feet of building area. The comparables sold from April 2016 to March 2017 for prices ranging from \$327,600 to \$449,000 or from \$89.88 to \$145.03 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$167,485. The subject's assessment reflects a market value of \$505,234 or \$151.86 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 response to the appeal, the board of review submitted a grid analysis critiquing the appellants' comparables.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject as assigned by the township assessor and within .508 of a mile of the subject property. Board of review comparable #3 and the appellants' comparable #3 are the same property. The comparables have sites ranging in size from 40,010 to 41,668 square feet of land area. The comparables consist of two-story dwellings of brick or brick and wood siding exterior construction that range in size from 2,926 to 4,095 square feet of living area. The dwellings were constructed from 2004 to 2006. The comparables each have a basement with one having finished area.<sup>1</sup> Each comparable has central air conditioning, one fireplace and a garage ranging in size from 477 to 756 square feet of building area. These properties sold from July 2015 to March 2017 for prices ranging from \$445,000 to \$641,000 or from \$145.03 to \$156.53 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contend that board of review comparables #1 and #4 sold in July and August 2015 which are too remote in time to establish market value as of January 1, 2017. Counsel also argued that board of review comparables #1, #2 and #4 were not comparable due to differences in dwelling size when compared to the subject. In a rebuttal grid analysis, counsel reiterated the three best comparable sales in the record and contended the subject's assessment should be reduced.

### **Conclusion of Law**

The appellants contend 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.

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<sup>1</sup> The parties differ as to the size of the finished basement area of the common comparable. The Board finds the discrepancy will not impact the Board's decision in this appeal.

The parties submitted six comparable sales for the Board's consideration, which includes one common comparable. The Board gave less weight to board of review comparables #1 and #4 as their sale dates in 2015 are less proximate in time to the assessment date at issue and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date. Furthermore, board of review comparable #1 is significantly larger in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the three comparable sales submitted by the appellants, which includes the common comparable, along with board of review comparable sale #2. Although, the common comparable has less basement finished area and the three remaining comparables each lack a finished basement area unlike the subject, these four comparables are similar to the subject in location, dwelling size, design and age. These comparables sold from January 2016 to March 2017 for prices ranging from \$327,600 to \$449,000 or from \$89.88 to \$152.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$505,234 or \$151.86 per square foot of living area, including land, which falls above the overall price range but within the range on a square foot basis established by the best comparable sales in this record. The Board finds the subject's higher overall price appears to be justified given its superior brick exterior and finished basement feature. After considering any necessary adjustments to the comparables for differences when compared to the subject, 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.

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.

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Chairman





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Member

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Member





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Member

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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: January 21, 2020



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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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APPELLANT

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COUNTY

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