



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

APPELLANT: Debra Weatherford
DOCKET NO.: 18-00048.001-R-1
PARCEL NO.: 01-33-320-017

The parties of record before the Property Tax Appeal Board are Debra Weatherford, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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 **a reduction** 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: \$10,644
IMPR.: \$51,700
TOTAL: \$62,344

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 2018 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 2,494 square feet of living area. The dwelling was constructed in 1965. Features of the home include a crawl space foundation and one fireplace. The property has a 10,890 square foot channelfront site and is located in Spring Grove, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 5.99 miles from the subject property. Two comparables have sites that contain either 12,196 or 6,534 square feet of land area, respectively. The comparables were improved with two, two-story dwellings and a tri-level style dwelling¹ of wood siding exterior construction that ranged in size from 1,972 to 2,928

¹ The story height information for comparable #2 is from the drawing and photograph included with the comparable property grid.

square feet of living area. The dwellings were constructed in 1965 or 1977. One comparable has an unfinished basement and one comparable has a lower-level with a finished area, one comparable has central air conditioning, one comparable has two fireplaces and one comparable has a 648 square foot garage. The comparables sold from November 2016 to January 2018 for prices ranging from \$178,000 to \$215,000 or from \$73.43 to \$101.42 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$62,327.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,259. The subject's assessment reflects a market value of \$218,437 or \$87.59 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

The board of review submitted two maps indicating that the appellant's comparable #1 was a typical non-waterfront site and comparable #3 is located six miles in distance from the subject property.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 1.388 miles from the subject property. The comparables have sites that contain either 10,000 or 6,534 square feet of land area. Comparables #1 and #3 are channelfront sites. The comparables are improved with a one-story with finished attic dwelling, a 1.25-story with a finished attic dwelling and a 1.5-story dwelling with wood siding exterior construction that ranged in size from 1,481 to 2,098 square feet of living area. The dwellings were constructed in 1960 or 1975. Two comparables have a basement with one comparable having a finished area, each comparable has central air conditioning, two comparables have one or two fireplaces and two comparables have a garage with 294 or 720 square feet of building area. The comparables sold from May 2016 to December 2017 for prices ranging from \$234,000 to \$305,000 or from \$131.08 to \$205.94 per square foot of living area, land included. Based on this evidence, the board of review requested that the 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board's consideration. The Board gave little weight to the appellant's comparable #3 along with the board of review comparables. These comparables have a dissimilar design and have central air conditioning when compared to the subject's two-story design and lack of central air conditioning.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2. Comparable sale #2 is slightly dated. These comparables have varying degrees of similarity when compared to the subject in location, design, dwelling size, age and some features. These most similar comparables sold in 2016 and 2017 for prices of \$178,000 and \$215,000 or \$75.58 and \$73.43 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$218,437 or \$87.59 per square foot of living area, including land, which falls above the best comparable sales in this record. After considering 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 not supported. Based on this evidence the Board finds a reduction in the subject's assessment is 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: October 20, 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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