



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

APPELLANT: Christine Macherey
DOCKET NO.: 18-00060.001-R-1
PARCEL NO.: 06-26-410-013

The parties of record before the Property Tax Appeal Board are Christine Macherey, 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 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: \$19,497
IMPR.: \$88,290
TOTAL: \$107,787

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 vinyl siding exterior construction with 3,353 square feet of living area. The dwelling was constructed in 1991. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 672 square foot garage. The property has a 10,676 square foot site and is located in Grayslake, Avon 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 from 1.47 to 2.22 miles from the subject and all located in different neighborhood codes than the subject property. The comparable sites range in size from 8,529 to 18,127 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 3,121 to 3,308 square feet of living area. The homes were built from 1994 to 1998. Each comparable has

a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 420 to 506 square feet of building area. The comparables sold from June 2017 to March 2018 for prices ranging from \$240,000 to \$289,000 or from \$76.90 to \$87.36 per square foot of living area, land included. Based on the evidence, the appellant requested the subject's assessment be reduced to \$103,323.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,787. The subject's assessment reflects a market value of \$325,837 or \$97.18 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within approximately 0.10 of a mile from the subject and in the same neighborhood code as the subject property. The comparables have sites that range in size from 9,636 to 12,473 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that have 2,693 or 2,705 square feet of living area. The homes were built in 1991 or 1992. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage with 441 or 462 square feet of building area. The homes sold from November 2016 to September 2018 for prices ranging from \$280,000 to \$304,000 or from \$103.51 to \$112.38 per square foot of living area, land included. 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparables for the Board's consideration. The Board finds neither party submitted comparables that were truly similar to the subject due to their distant locations or smaller dwelling sizes. The Board gave less weight to the appellant's comparable sales as all of the sales are greater than one mile from the subject property.

The board of review comparables are similar to the subject in location, age, design and site size. These comparables have smaller dwelling size compared to the subject and each has a finished basement compared to the subject's unfinished basement. In addition, two of these comparables are slightly dated relative to the subject's January 1, 2018 assessment date. These comparables sold from November 2016 to September 2018 for prices ranging from \$280,000 to \$304,000 or from \$103.51 to \$112.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$325,837 or \$97.18 per square foot of living area, including land, which falls above the range of overall value and below the range of price per square foot established by the best comparable sales in this record. The subject's higher overall value appears to be justified given its larger dwelling and garage sizes. After considering 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: September 15, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Christine Macherey, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085