



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

APPELLANT: Gerald Blain  
DOCKET NO.: 18-00095.001-R-1  
PARCEL NO.: 06-27-102-025

The parties of record before the Property Tax Appeal Board are Gerald Blain, 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:** \$22,247  
**IMPR.:** \$93,962  
**TOTAL:** \$116,209

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 2,750 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full unfinished basement, central air conditioning, a fireplace, an attached 528 square foot garage and a 364 square foot inground swimming pool. The property has a 10,456 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 six comparable sales on two grid analyses. For ease of reference, the Board has renumbered the comparables in the second grid as #4, #5 and #6. The comparables consist of two-story dwellings of vinyl siding exterior construction that were built between 1989 and 1992. The homes range in size from 2,770 to 3,102 square feet of living area. Features of the dwellings include basements, one of which has finished area, central air

conditioning, one or four fireplaces and a garage ranging in size from 528 to 666 square feet of building area. The six comparables sold between April 2017 and June 2018 for prices ranging from \$275,000 to \$375,000 or from \$93.35 to \$120.89 per square foot of living area, including land. Based on this evidence, the appellant 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 \$116,209. The subject's assessment reflects a market value of \$351,297 or \$127.74 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, where board of review comparable #3 is the same property as appellant's comparable #6. The board of review also submitted the property record cards for the subject and each of its comparables. The four comparables consist of two-story dwellings of vinyl siding exterior construction that were built in 1989 or 1993. The homes range in size from 2,558 to 3,102 square feet of living area. Features of the dwellings include basements, three of which have finished areas, central air conditioning, one to four fireplaces and a garage ranging in size from 616 to 756 square feet of building area. The comparables sold between March and June 2017 for prices ranging from \$331,000 to \$375,000 or from \$120.89 to \$129.40 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 a total of nine comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The subject has an inground pool amenity which is not a feature of any of the comparables presented in this record and would require upward adjustment to each of the comparables for the lack of this feature. The parties also presented three comparables, including the common property, with finished basement areas which would require downward adjustments as compared to the subject's unfinished basement.

The nine comparables in the record sold for prices ranging from \$275,000 to \$375,000 or from \$93.35 to \$129.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$351,297 or \$127.74 per square foot of living area, including land, which is within the range established by the comparable sales in this record. After considering adjustments for differences such as the inground pool and finished basement areas, 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: August 18, 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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