



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

APPELLANT: Ray Beyer  
DOCKET NO.: 18-00101.001-R-1  
PARCEL NO.: 06-17-309-002

The parties of record before the Property Tax Appeal Board are Ray Beyer, 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:** \$6,484  
**IMPR.:** \$10,138  
**TOTAL:** \$16,622

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 is improved with a two-story dwelling with a vinyl siding exterior containing 1,498 square feet of living area. The dwelling was constructed in 1939. Features of the property include a basement that is partially finished, central air conditioning, and a one-car detached garage. The property has a 5,357 square foot site and is located in Round Lake Beach, 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 improved with two-story dwellings with vinyl siding exteriors that range in size from 1,420 to 1,722 square feet of living area. The dwellings were built from 1932 to 1962. One comparable has an unfinished basement, two comparables have central air conditioning, and one comparable has a detached garage with 528 square feet of building area. These properties have sites ranging in size from 4,200 to 4,792

square feet of land area and are located from 1.67 to 2.11 miles of the subject property. The sales occurred from August 2016 to October 2017 for prices ranging from \$50,000 to \$75,000 or from \$34.26 to \$45.96 per square foot of living area, land included.

The appellant also marked "Recent Sale" as an alternative basis of the appeal. In support of this argument the appellant submitted a copy of the Multiple Listing Service (MLS) listing of the subject property disclosing the property was purchased in March 2016 for a price of \$67,500. The listing indicated the lot next door identified by parcel number (PIN) 06-17-309-001 was included in the price.

The appellant also submitted an Addendum to the Petition, disclosing that PIN 06-17-309-001 had a total assessment of \$8,978. The appellant was not requesting an adjustment to the assessment on this parcel and did not submit a copy of a board of review decision associated with this PIN.

The appellant requested the subject's assessment be reduced to \$14,939.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,910. The subject's assessment reflects a market value of \$78,325 or \$52.29 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. If the assessment of PIN 06-17-309-001 is included, the two parcels have a combined total assessment of \$34,888 reflecting a market value of \$105,466 or \$70.40 per square foot of living area, including land.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings with vinyl siding exteriors ranging in size from 1,140 to 1,600 square feet of living area. The homes were built from 1938 to 1954. Three comparables have basements with one having finished area, two comparables each have one fireplace and three comparables have garages ranging in size from 120 to 440 square feet of building area. The comparables have sites ranging in size from 4,356 to 6,125 square feet of land area and are located from approximately .008 to 2.144 miles from the subject property. The sales occurred from April 2017 to September 2018 for prices ranging from \$67,000 to \$105,000 or from \$50.00 to \$80.52 per square foot of living area, including land. The grid analysis and a copy of the subject's property record card provided by the board of review disclosed the subject property sold in March 2016 for a price of \$67,500

The board of review requested the assessment be sustained.

### **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 record contains evidence that the subject parcel and an adjacent vacant parcel sold in March 2016 for a total purchase price of \$67,500. The record contains a copy of the MLS listing associated with the sale disclosing the property had been on the market for 138 days with an original listing price of \$115,000. The two PINs that sold have a combined total assessment of \$34,888 reflecting a market value of \$105,466 or \$70.40 per square foot of living area, including land, which is significantly above (56.25%) the purchase price. Although the sale of the subject property occurred approximately 20 months prior to the assessment date, the Board finds that some weight should be given the transaction.

The record also contains seven sales submitted by the parties to support their respective positions. The comparables are relatively similar to the subject property in location, style, age, construction and features. The comparables sold for prices ranging from \$50,000 to \$105,000 or from \$34.26 to \$80.52 per square foot of living area, including land. Board of review comparable #2 appears to be an outlier with a unit price of \$80.52 per square foot of living area, including land. Removing board of review comparable #2 results in a price range from \$50,000 to \$91,500 or from \$34.26 to \$59.65 per square foot of living area, including land. When considering both PINs associated with the subject property, the subject's assessment reflects a market value of \$105,466 or \$70.40 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering the sale of the subject property and the best comparable sales in the record, 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: 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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