



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

APPELLANT: Edwin Edejer
DOCKET NO.: 18-00107.001-R-1
PARCEL NO.: 06-27-318-003

The parties of record before the Property Tax Appeal Board are Edwin Edejer, 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: \$15,390
IMPR.: \$61,349
TOTAL: \$76,739

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 and face brick exterior containing 2,157 square feet of living area. The dwelling was built in 1999. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 420 square feet of building area. The property has a 6,900 square foot site and is located in Hainesville, 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 1,818 to 2,235 square feet of living area. The dwellings were built from 1996 to 1999. Each comparable has an unfinished basement, central air conditioning, and an attached two-car garage with 420 square feet of building area. Two comparables each have one fireplace. These properties have sites ranging in size from 6,862 to

9,502 square feet of land area and are located within .29 miles of the subject property. The sales occurred from October 2017 to June 2018 for prices ranging from \$165,000 to \$226,000 or from \$76.00 to \$101.12 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$68,326.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,739. The subject's assessment reflects a market value of \$231,980 or \$107.55 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 improved with two-story dwellings with vinyl siding exteriors ranging in size from 2,157 to 2,235 square feet of living area. The homes were built from 1996 to 2000. Each comparable has a basement with one having finished area, central air conditioning, and an attached two-car garage with 420 square feet of building area. Three comparables each have one fireplace. The comparables have sites ranging in size from 6,862 to 10,603 square feet of land area and are located within approximate .29 miles from the subject property. The sales occurred from July 2016 to September 2018 for prices ranging from \$223,900 to \$285,000 or from \$101.12 to \$127.52 per square foot of living area, including land. Board of review comparable #2 is a subsequent sale of appellant's comparable #1. Board of review comparable #4 is the same sale as appellant's comparable #2.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six sales submitted by the parties to support their respective positions. All the comparables are relatively similar to the subject property in location, style, age, construction and features with the exception that a common sale used by both parties has no fireplace and comparable #3 submitted by the board of review has finished basement area while the subject has a fireplace and an unfinished basement. The comparables sold for prices ranging from \$165,000 to \$285,000 or from \$76.00 to \$127.52 per square foot of living area, including land. The comparable at the low end of the range had a subsequent sale approximately three months later for a price of \$255,000 or \$116.81 per square foot of living area, a 54% price increase. There is no explanation in this record for the substantial price increase for this comparable. The comparable at the high end of the range has a partial finished basement, suggesting a downward adjustment would be needed to make this comparable more equivalent to the subject dwelling that has no finished basement area. The subject's assessment reflects a market value of \$231,980 or \$107.55 per square foot of living area, including land, which is within the range established by

the comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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

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

APPELLANT

Edwin Edejer, 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