



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

APPELLANT: Patricia Hacker  
DOCKET NO.: 18-00178.001-R-1  
PARCEL NO.: 06-26-302-011

The parties of record before the Property Tax Appeal Board are Patricia Hacker, 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:** \$12,169  
**IMPR.:** \$76,798  
**TOTAL:** \$88,967

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 vinyl-sided dwelling containing 1,656 square feet of living area that was constructed in 1955 and has an effective age of 1978. Features of the home include an unfinished basement, central air conditioning, and a detached garage with 576 square feet of building area. The dwelling is situated on a 6,098-square foot site and 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 a grid analysis of six comparable sales, three of which are located in the same assessment neighborhood code as assigned to the subject by the local assessor.<sup>1</sup> The

---

<sup>1</sup> The descriptive information for the subject property listed on the appellant's grid pertains to a different property based on the address and the property identification number depicted on the residential appeal form. Also, the

parcels range in size from 5,663 to 34,848 square feet of land area. Four parcels are improved with two-story vinyl or wood-sided dwellings and two are improved with 1.5-story brick dwellings. The comparables range in size from 1,568 to 2,365 square feet of living area. The homes were built from 1900 to 1967 and have effective ages ranging from 1946 to 1978. Five homes each feature a basement with two having finished areas; two dwellings have central air conditioning; two dwellings each have a fireplace; and five comparables each have an attached or a detached garage ranging in size from 308 to 900 square feet of building area. The sales of the comparables occurred from February 2017 to January 2018 for prices ranging from \$128,000 to \$363,000 or from \$80.81 to \$153.49 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$69,326 to reflect a market value of \$207,999 or \$125.60 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,967. The subject's assessment reflects a market value of approximately \$268,945 or \$162.40 per square foot of living area, land included, when applying 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 three comparable sales located within .722 of a mile of the subject and in the same neighborhood code as assigned to the subject property by the local assessor. The parcels are improved with two-story vinyl-sided dwellings that range in size from 1,384 to 1,744 square feet of living area. The dwellings were constructed in 1900 or 1928 and have effective ages ranging from 1926 to 1950. The parcels have either 5,227 or 10,019 square feet of land area. The dwellings each feature a basement with two having finished areas; two homes have central air conditioning and two homes each have a fireplace; and each has a garage containing from 216 to 360 square feet of building area. The sales of the comparables occurred from July 2017 to June 2018 for prices ranging from \$245,000 to \$330,000 or from \$177.02 to \$205.26 per square foot of living area, including land. The board of review submission also includes copies of property record cards for the subject and each of its comparables.

Based on this evidence, the board of review requested that 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.

---

appellant's comparable sales are listed on two grid analyses; for ease of reference, Property Tax Appeal Board has re-numbered the second set of comparables as #4 through #6.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables as #1 lacks a garage, unlike the subject's 575-square foot garage; #2 lacks a basement, unlike the subject; #3 has a significantly larger dwelling size compared to the subject; and #4, #5 and #6 are located outside the subject's assessment neighborhood when properties similar to the subject are available within the subject's neighborhood.

The Board gave most weight to the board of review comparables due to being the most similar to the subject in terms of physical proximity to the subject, lot size, dwelling size, design, foundation, and most features. However, board of review comparables #1 and #2 have superior finished basement areas, dissimilar to the subject's unfinished basement which requires downward adjustments to make these dwellings more equivalent to the subject. Furthermore, board of review comparable #3 lacks central air conditioning amenity, unlike the subject, therefore requiring upward adjustment. The best comparables in this record sold from July 2017 to June 2018 for prices ranging from \$245,000 to \$330,000 or for \$177.02 to \$205.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$268,945 or \$162.40 per square foot of living area, land included, which is within the range established by the best comparable sales in this record and appears to be well supported given the subject's newer construction and newer effective age when compared to the best comparable sales in this record.

After considering adjustments to the comparables for differences from the subject, the Board finds that based on this evidence, the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Furthermore, the Board finds that, the subject's estimated market value as reflected by its assessment is supported, and no reduction in the subject's assessment is warranted.

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: June 16, 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

Patricia Hacker, 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