



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

APPELLANT: Ross Harris
DOCKET NO.: 18-00180.001-R-1
PARCEL NO.: 01-01-404-028

The parties of record before the Property Tax Appeal Board are Ross Harris, 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: \$1,863
IMPR.: \$14,583
TOTAL: \$16,446

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 one-story dwelling of wood siding exterior construction containing 920 square feet of living area. The dwelling was built in 1950. Features of the home include a crawl space foundation and one bathroom. The property is in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings with wood siding exteriors ranging in size from 788 to 1,016 square feet of living area. The dwellings were built from 1940 to 1960. Each comparable has one bathroom, two comparables have central air conditioning, and one comparable has a detached two-car garage with 440 square feet of building area. These properties are located within .18 miles of the subject property. The sales occurred from February 2015 to April 2017 for prices ranging from \$13,500 to \$36,000 or

from \$13.42 to \$38.46 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$9,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,446. The subject's assessment reflects a market value of \$49,671 or \$53.99 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% 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 one-story dwellings with wood siding exteriors ranging in size from 672 to 980 square feet of living area. The homes were built from 1950 to 1965. Each comparable has one bathroom, two comparables have central air conditioning, two comparables each have one fireplace and one comparable has a detached two-car garage with 480 square feet of building area. The comparables are located within .872 miles from the subject property. The sales occurred from September 2015 to September 2017 for prices ranging from \$84,000 to \$92,500 or from \$91.22 to \$126.49 per square foot of living area, including land.

In rebuttal the board of review asserted that the Multiple Listing Service (MLS) listings for appellant's sales #1, #2 and #4 described the homes as "Handyman Special," "Major Work Needed," and "Needs Work," respectively. The board of review also indicated that appellant's sale #3 was a "short sale."

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 eight sales submitted by the parties to support their respective positions. Each comparable is similar to the subject in location, age, style and size with some variation in features. Less weight is given appellant's sales #1, #2 and #4 due to condition issues at the time of sale as referenced by the board of review. The five remaining comparables sold for prices ranging from \$36,000 to \$92,500 or from \$38.46 to \$126.49 per square foot of living area including land. The subject's assessment reflects a market value of \$49,671 or \$53.99 per square foot of living area, including land, which is above only one of the best comparables in overall price and on a square foot basis. After considering the best sales and the differing features in relation to the subject property, the Board finds the subject's assessment is correct.

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

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