



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

APPELLANT: Don Roberts
DOCKET NO.: 18-00191.001-R-1
PARCEL NO.: 06-22-301-009

The parties of record before the Property Tax Appeal Board are Don Roberts, 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: \$26,356
IMPR.: \$44,430
TOTAL: \$70,786

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 part two-story and part one-story dwelling with vinyl siding exterior construction containing 1,802 square feet of living area. The dwelling was built in 1937. Features of the property include a crawl space foundation, central air conditioning and a detached garage with 441 square feet of building area. The property has a 6,970 square foot site and is located in Round Lake, 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 one, 1.5-story dwelling and two, 1-story dwellings with vinyl siding exteriors that range in size from 1,431 to 2,018 square feet of living area. The dwellings were built from 1926 to 1943. One comparable has a basement that is partially finished, two comparables have central air conditioning, two comparables each have one fireplace and two comparables have an attached or detached garage

with 528 or 361 square feet of building area, respectively. These properties have sites ranging in size from 10,454 to 31,799 square feet of land area and are located from .30 to .40 miles from the subject property. The sales occurred from May 2017 to January 2018 for prices ranging from \$115,000 to \$218,000 or from \$80.36 to \$142.47 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$60,427.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,786. The subject's assessment reflects a market value of \$213,984 or \$118.75 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 six comparable sales improved with two, 1.5-story dwellings and four, 2-story dwellings with vinyl siding or brick exteriors ranging in size from 1,578 to 2,018 square feet of living area. The homes were built from 1931 to 1955. Two comparables have basements with one being partially finished, four comparables have central air conditioning, four comparables have one or two fireplaces and each comparable has a garage ranging in size from 360 to 1,140 square feet of building area. The comparables have sites ranging in size from 6,250 to 31,799 square feet of land area and are located from .321 to 1.711 miles from the subject property. The sales occurred from January 2016 to May 2018 for prices ranging from \$183,000 to \$218,000 or from \$90.77 to \$136.25 per square foot of living area, including land. Board of review sale #1 is the same property as appellant's comparable #1.

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 with one comparable being common to both parties. The Board gives little weight to appellant's comparables #2 and #3 due to their one-story design which differs from the subject's part two-story and part one-story style. The Board gives less weight to board of review comparables #4 and #6 due to their basement foundations whereas the subject property has a crawl space foundation. The Board gives most weight to appellant's comparable #1/board of review comparable #1 as well as board of review comparables #2, #3, and #5, as these comparables are most similar to the subject in features. These properties sold from January 2016 to May 2017 for prices ranging from \$183,000 to \$218,000 or from \$90.77 to \$135.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$213,984 or \$118.75 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the

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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

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