



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

APPELLANT: Ross Harris  
DOCKET NO.: 18-00193.001-R-1  
PARCEL NO.: 01-01-405-021

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.:** \$23,673  
**TOTAL:** \$25,536

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 with a wood siding exterior that contains 792 square feet of living area. The dwelling was built in 1957. Features of the home include a partial unfinished basement. 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 three comparable sales improved with one-story dwellings with wood siding exteriors that range in size from 748 to 780 square feet of living area. The dwellings were built in 1950, 1957 and 1963, respectively. Each home has either a crawl space or slab foundation. Comparable #2 has an attached garage with 308 square feet of building area. The sales occurred from March to December 2017 for prices of \$60,000 or \$84,000 or from

\$80.21 to \$107.69 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$21,664.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,536. The subject's assessment reflects a market value of \$77,195 or \$97.47 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 one-story dwellings with wood siding exteriors that range in size from 565 to 844 square feet of living area. The homes were built from 1950 to 1960. Each property has a crawl space foundation, and comparables #3 and #4 have an attached or detached garage with 308 or 440 square feet of building area, respectively. The sales occurred from October 2016 to August 2018 for prices ranging from \$60,000 to \$110,000 or from \$79.79 to \$130.33 per square foot of living area, including land. Board of review comparables #2 and #3 are the same properties as appellant's comparable #1 and #2, respectively.

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 five comparable sales submitted by the parties to support their respective positions with two sales being common to both parties. Each comparable was inferior to the subject with either a crawl space or slab foundation whereas the subject property has a partial unfinished basement, suggesting an upward adjustment may be needed to the comparables to make them more equivalent to the subject property for this feature. Two of the comparables were superior to the subject with either a detached or attached garage whereas the subject property has no garage, suggesting a downward adjustment may be needed to the comparables to make them more equivalent to the subject property for this feature. The comparables sold for prices ranging from \$60,000 to \$110,000 or from \$79.79 to \$130.33 per square foot of living area inclusive of the land. The subject's assessment reflects a market value of \$77,195 or \$97.47 per square foot of living area, including land, which is within the range established by the comparable sales in this record and is well supported after considering the possible adjustments. 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

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COUNTY

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