



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

APPELLANT: Steven E. & Rebecca A. Steier  
DOCKET NO.: 18-00206.001-R-1  
PARCEL NO.: 06-27-101-023

The parties of record before the Property Tax Appeal Board are Steven E. & Rebecca A. Steier, the appellants; 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:** \$23,769  
**IMPR.:** \$93,070  
**TOTAL:** \$116,839

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 of vinyl siding exterior construction with 2,992 square feet of living area. The dwelling was built in 1989. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 724 square feet of building area. The property has a 12,197 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with two-story dwellings with vinyl siding exteriors that range in size from 2,452 to 2,946 square feet of living area. The dwellings were built from 1988 to 1992. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached two-car garage ranging in size from 528 to 572 square feet of building area. These properties have sites ranging in size from 10,454 to 30,056 square feet of land area. Each comparable has the same assessment neighborhood code as the

subject property and each is located from 200 feet to 3,337 feet from the subject property. The sales occurred in March 2018 and June 2018 for prices ranging from \$275,000 to \$325,000 or from \$93.35 to \$117.46 per square foot of living area, land included. The appellants requested the subject's assessment be reduced to \$108,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,839. The subject's assessment reflects a market value of \$353,201 or \$118.05 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 seven comparable sales, with board of review comparable #6 being the same property as appellants' comparable #3. The board of review comparables are improved with two-story dwellings with vinyl siding exteriors ranging in size from 2,767 to 3,297 square feet of living area. Each of the homes was built in 1989. Each comparable has a basement with four having finished area, central air conditioning, one to four fireplaces and an attached garage ranging in size from 519 to 936 square feet of building area. The comparables have sites ranging in size from 10,018 to 30,056 square feet of land area. Each property has the same assessment neighborhood code as the subject property and is located within approximately .20 miles from the subject property. The sales occurred from April 2016 to June 2018 for prices ranging from \$325,000 to \$502,500 or from \$117.46 to \$161.89 per square foot of living area, including land.

The board of review requested confirmation of the assessment.

### **Conclusion of Law**

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

The record contains nine sales submitted by the parties with one of the comparables being common to both parties. All the comparables are relatively similar to the subject property in location, style, age, construction and features with the exception that five of the comparables have partially finished basements while the subject has an unfinished basement. Those with finished basement area may require a downward adjustment for this superior feature in relation to the subject property. The Board gives less weight to appellants' comparable #1 due to differences from the subject dwelling in size. The Board gives less weight to board of review comparable #1 as this property sold in May 2016, not as proximate in time to the assessment as the remaining comparable sales submitted by the parties, and the price of this property is an outlier relative to the other sales. The remaining comparables sold for prices ranging from \$275,000 to \$425,180 or from \$93.35 to \$150.51 per square foot of living area, including land. Four of the best comparables submitted by the parties have unfinished basements, like the subject dwelling, and sold for prices ranging from \$275,000 to \$420,000 or from \$93.35 to

\$127.39 per square foot of living area, including land. Board of review comparable #7 is the most similar comparable and sold in March 2017 for a price of \$360,000 or \$121.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$353,201 or \$118.05 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and almost equivalent to the most similar property. Based on this evidence the Board finds the assessment of the subject property is correct and a reduction is not appropriate.

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: October 20, 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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