



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

APPELLANT: Greg Weber
DOCKET NO.: 18-00636.001-R-1
PARCEL NO.: 06-27-211-005

The parties of record before the Property Tax Appeal Board are Greg Weber, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$19,218
IMPR.: \$76,025
TOTAL: \$95,243

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 dwelling of vinyl siding exterior construction with 2,143 square feet of living area. The dwelling was constructed in 1998. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 402 square foot garage. The property has a 9,148 square foot site and is 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 information on seven comparable sales located within the same neighborhood code as the subject. The comparable parcels range in size from 10,000 to 21,270 square feet of land area. The comparables are improved with two-story dwellings of vinyl siding exterior construction. The homes were built from 1992 to 1994 and range in size from 1,778 to 2,558 square feet of living area. Each dwelling has a full or partial basement, one of which has

finished area. Six of the dwellings have central air conditioning, five comparables each have a fireplace and each comparable has a garage ranging in size from 420 to 780 square feet of building area. The comparables sold from June 2017 to February 2018 for prices ranging from \$227,500 to \$310,000 or from \$100.87 to \$142.64 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$86,426 which would reflect a market value of \$259,304 or \$121.00 per square foot of living area, 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 \$95,243. The subject's assessment reflects a market value of \$287,917 or \$134.35 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 two grid analyses with information on six comparable sales; for ease of reference, the Property Tax Appeal Board has renumbered the second page of comparables as #5 and #6. Board of review comparable #1 is the same property as appellant's comparable #7 but with finished basement area which was not reported by the appellant. Four of the comparables are located within the same neighborhood code as the subject property and all comparables are located within .403 of a mile from the subject. The comparable parcels range in size from 7,946 to 21,270 square feet of land area. The comparables are improved with two-story dwellings of vinyl siding exterior construction. The homes were built from 1993 to 1995 and range in size from 1,998 to 2,418 square feet of living area. Each dwelling has a basement, three of which have finished areas. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 400 to 780 square feet of building area. The comparables sold from April 2016 to June 2018 for prices ranging from \$262,250 to \$320,000 or from \$131.26 to \$148.14 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of twelve comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 through #6 along with board of review comparables #2, #3 and #6 due to the lack of finished basement areas in these dwellings as compared to the subject's partially finished basement.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #7/board of review comparable #1 along with board of review comparable sales #4 and #5.

These four comparables are similar to the subject in location, age, size and most features. These comparables sold between June 2017 and June 2018 for prices ranging from \$255,000 to \$305,000 or from \$103.46 to \$148.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$287,917 or \$134.35 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears well-supported given the subject's newer age when compared to the best comparable sales in the record. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds 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: November 17, 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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