



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

APPELLANT: Michael Oas  
DOCKET NO.: 18-00692.001-R-1  
PARCEL NO.: 06-25-313-012

The parties of record before the Property Tax Appeal Board are Michael Oas, the appellant; 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:** \$14,369  
**IMPR.:** \$71,970  
**TOTAL:** \$86,339

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 2,073 square feet of living area. The dwelling was constructed in 1992. Features of the home include an unfinished basement, central air conditioning and a 420 square foot garage. The property has a 7,200 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 four comparable sales located within 0.40 of a mile from the subject property. The comparables have sites that range in size from 4,300 to 10,187 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,073 to 2,226 square feet of living area. The homes were built from 1991 to 1996. Each comparable has a basement, three with finished area, central air conditioning and a garage with 418 or 420 square feet of building area. Three of the comparables each have one

fireplace. The comparables sold from April 2016 to August 2018 for prices ranging from \$200,000 to \$240,000 or from \$89.85 to \$115.77 per square foot of living area, land included.

The appellant also submitted a cover letter, where he expressed his opinion regarding his appeal before the Lake County Board of Review, asserting that the comparable properties used by the board of review each had finished basements, an additional bedroom and fireplaces which the appellant claimed to be unfair. The appellant also submitted the Lake County Board of Review's comparable properties used during his appeal before the board of review along with property details for these properties obtained from an on-line search. Based on this evidence, the appellant requested the subject's assessment be reduced to \$77,384.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,339. The subject's assessment reflects a market value of \$261,001 or \$125.90 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 located within approximately 0.43 of a mile from the subject property. Board of review comparable sales #1 and #3 are the same properties as the appellant's comparables #1 and #2 respectively. The comparables have sites ranging in size from 5,228 to 10,075 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,073 to 2,264 square feet of living area. The homes were built from 1991 to 1996. Each comparable has a basement, five with finished area, central air conditioning and a garage with 418 or 420 square feet of building area. Four of the comparables each have one fireplace. The comparables sold from April 2016 to July 2018 for prices ranging from \$235,000 to \$275,000 or from \$113.36 to \$132.66 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine comparable sales for the Board's consideration, as two of the comparables were common to both parties. The Board gave less weight to the appellant comparable #1/board of review #1 and board of review #5 which sold in 2016 and are dated and less likely to be indicative of fair market value as of the subject's January 1, 2018 assessment date. The Board gave less weight to appellant's comparables #2 and #4 along with board of review comparables #2, #3, #4 and #6 which have finished basements dissimilar to the subject.

The Board finds the best evidence of market value to be the appellant comparable #3 and board of review comparable #7 which are similar to the subject in location, age, design, dwelling size and unfinished basement. These two comparables sold in May and June 2017 for prices of \$215,000 and \$269,999 or \$100.09 and \$119.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$261,001 or \$125.90 per square foot of living area, including land, which falls between the overall sale prices and slightly above the price per square foot sale prices established by the two best comparables sales contained in this record. 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



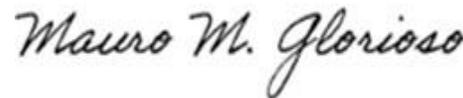
Member

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: 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Michael Oas  
352 Buckingham Drive  
Grayslake, IL 60030

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085