



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

APPELLANT: John Gutman
DOCKET NO.: 18-00730.001-R-1
PARCEL NO.: 01-14-403-007

The parties of record before the Property Tax Appeal Board are John Gutman, the appellant, by attorney Jessica Hill-Magiera 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: \$20,297
IMPR.: \$70,653
TOTAL: \$90,950

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 wood siding exterior construction with 2,184 square feet of living area. The dwelling was constructed in 1960 but has an effective age of 1980. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 480 square foot garage. The property has a 9,147 square foot site with lake frontage¹ and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis of six comparable sales located from 1.63 to 2.78 miles from the subject property. Four comparables have sites that range in size from 6,672 to 41,382 square feet of land area. The site sizes for comparables #2 and #3 were not provided. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 1,680 to 2,535 square feet of living area. The dwellings were constructed in either 1950 or 1978.

¹ The board of review disclosed the subject site has lake frontage which was unrefuted by the appellant.

Each comparable features a basement with two having finished area, five comparables have central air conditioning, five comparables each have one fireplace and each comparable has a garage that ranges in size from 504 to 600 square feet of building area. The comparables sold from October 2016 to December 2017 for prices ranging from \$148,000 to \$267,500 or from \$60.21 to \$112.44 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$64,839 reflecting a market value of approximately \$194,536 using 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 \$90,950. The subject's assessment reflects a market value of \$274,940 or \$125.98 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 response to the appeal, the board of review asserted that none of the appellant's comparables have lake frontage and all are located more than 1.6 miles to nearly 3 miles from the subject property.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards of three comparable sales located from .67 to .92 of a mile from the subject property. The comparables have sites ranging in size from 7,500 to 11,761 square feet of land area with two having lake frontage. The comparables are improved with one, two-story dwelling and two, 1.5-story dwellings of wood siding exterior construction that range in size from 2,134 to 2,145 square feet of living area. The dwellings were constructed in either 1960 or 1963. Comparables #1 and #3 have effective ages of 1975 and 1984, respectively. Each comparable features a basement with one having finished area, two comparables have central air conditioning, two comparables each have one fireplace and each comparable has a garage that ranges in size from 399 to 768 square feet of building area. The comparables sold from May 2015 to August 2017 for prices ranging from \$295,000 to \$408,000 or from \$138.17 to \$191.19 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be sustained.

In written rebuttal, counsel for the appellant contended that comparable sales #1 and #2 presented by the board of review sold in 2015, which are too remote in time to establish market value as of January 1, 2018. The appellant also asserted that board of review comparables #1 and #3 each consist of a 1.5-story dwelling which differs from the subject's two-story design. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables #2, #3 and #6 are the three best comparable sales in the record and contended the subject's assessment should be reduced.

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 nine suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables as these properties are all located more than 1.60 miles from the subject and lack lake frontage which is a feature of the subject site.

The Board finds the best evidence of market value to be the three comparable sales submitted by the board of review. These comparables are more similar in location, site size, dwelling size, age/effective age and features. Although comparable #3 lacks lake frontage and comparables #1 and #2 sold in 2015, the sales demonstrate the subject property is not overvalued. The comparables sold from May 2015 to August 2017 for prices ranging from \$295,000 to \$408,000 or from \$138.17 to \$191.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$274,940 or \$125.98 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. Furthermore, after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds no reduction in the subject's assessment is 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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