



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

APPELLANT: Thomas & Cathy Morgan
DOCKET NO.: 18-00738.001-R-1
PARCEL NO.: 06-36-401-038

The parties of record before the Property Tax Appeal Board are Thomas & Cathy Morgan, the appellants, 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: \$25,621
IMPR.: \$99,256
TOTAL: \$124,877

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 consists of a two-story dwelling of vinyl siding exterior construction with 2,619 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 528 square foot garage. The property has a 10,710 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 eight comparable sales located in the same neighborhood as the subject property. The comparables have sites ranging in size from 10,018 to 19,244 square feet of land area and are improved with two-story dwellings of wood siding, vinyl siding or wood siding and cedar exterior construction. The dwellings were constructed from 1997 to 2004 and range in size from 2,572 to 2,800 square feet of living area. Each comparable features a

basement with one having finished area, central air conditioning and a garage that ranges in size from 462 to 590 square feet of building area. In addition, seven comparables each have one or two fireplaces. The comparables sold from February 2017 to May 2018 for prices ranging from \$270,500 to \$375,000 or from \$103.24 to \$134.86 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$115,013 reflecting a market value of approximately \$345,074 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 \$124,877. The subject's assessment reflects a market value of \$377,500 or \$144.14 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 a grid analysis and property record cards of five comparable sales located in the same neighborhood as the subject property. The comparables have sites ranging in size from 7,700 to 11,325 square feet of land area and are improved with two-story dwellings of wood or vinyl siding exterior construction that range in size from 2,527 to 2,694 square feet of living area. The dwellings were constructed from 1995 to 2001. Each comparable features an unfinished basement, central air conditioning and a garage that ranges in size from 503 to 690 square feet of building area. In addition, four comparables each have one or two fireplaces. The comparables sold from July 2016 to June 2018 for prices ranging from \$360,000 to \$417,000 or from \$142.46 to \$154.79 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 appellants contended that comparable sales #3, #4 and #5 presented by the board of review sold in 2016, which are too remote in time to establish market value as of January 1, 2018. The appellants also asserted that board of review comparable #2 supports a reduction based on its sale price per square foot. In a rebuttal grid analysis, counsel reiterated that the appellants' comparables, along with board of review comparables #1 and #2 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 parties submitted 13 suggested comparable sales for the Board's consideration. The Board finds the appellants' comparable #1 sold in March 2017 for a price of \$270,500 which appears to be an outlier when considering the other sales in the record. The Board gives less weight to the appellants' comparable #4 as it has a finished basement unlike the subject and appellants'

comparable #7 as it has a larger site size when compared to the subject. The Board also finds board of review comparables #3, #4 and #6 sold in 2016 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be the seven remaining comparable sales submitted by the parties. These comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, site size, dwelling size, design, age and features. They sold from September 2017 to June of 2018 for prices ranging from \$338,000 to \$400,000 or from \$126.08 to \$152.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$377,500 or \$144.14 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. 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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