



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

APPELLANT: Catherine M. Degroh
DOCKET NO.: 18-00741.001-R-1
PARCEL NO.: 06-22-308-048

The parties of record before the Property Tax Appeal Board are Catherine M. Degroh, 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: \$55,382
IMPR.: \$72,261
TOTAL: \$127,643

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 one-story dwelling of brick exterior construction with 2,050 square feet of living area. The dwelling was constructed in 1961. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 744 square foot garage. The property has a 22,966 square foot site and is located on Highland Lake 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 five comparable sales located from 1.04 to 1.83 miles from the subject property. The comparables have sites ranging in size from 10,454 to 271,379 square feet of land area and are improved with one-story dwellings of wood siding, vinyl siding or brick exterior construction. The dwellings were constructed from 1941 to 1961 and range in size from 1,584 to 1,985 square feet of living area. The comparables each feature a basement with three

having finished area, three comparables have central air conditioning, four comparables have one or two fireplaces and each comparable has a garage that ranges in size from 462 to 1,013 square feet of building area. The comparables sold from July 2016 to July 2018 for prices ranging from \$190,000 to \$340,000 or from \$112.16 to \$182.01 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$92,098 reflecting a market value of approximately \$276,322 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 \$127,643. The subject's assessment reflects a market value of \$385,862 or \$188.23 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, property record cards and a map depicting the location of the subject and three comparable sales located on Highland Lake in the same neighborhood as the subject property. The comparables have sites ranging in size from 10,890 to 23,523 square feet of land area and are improved with a tri-level dwelling, a 1.25-story dwelling and a split-level dwelling of vinyl or wood siding exterior construction that range in size from 1,320 to 2,014 square feet of living area. The dwellings were constructed from 1961 to 1973. Comparable #1 has an effective age of 1979. The tri-level and split-level dwellings each have a finished lower level containing either 572 or 720 square feet. The 1.25 story dwelling has an unfinished partial basement. Each comparable features central air conditioning and a garage that ranges in size from 532 to 600 square feet of building area, two of which are located in the lower level. In addition, two comparables each have one or two fireplaces. The comparables sold from July to September 2017 for prices ranging from \$300,000 to \$380,000 or from \$188.68 to \$250.00 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 the comparable sales presented by the board of review differ in style from the subject with board of review comparable #1 being 26% larger in size while comparables #2 and #3 are 29% and 35% smaller in size when compared to the subject, respectively. The appellant also asserted that location does not overcome these important property characteristic differences. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables #1, #4 and #5 are the 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 no reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject, due to significant differences to the subject in location, land area, dwelling size, age and/or design. Nevertheless, the Board gave less weight to appellant's comparables due to their distant locations from the subject being more than 1 mile away and none of which are on Highland Lake like the subject. Furthermore, the appellant's comparables #1, #2 and #3 have significantly larger site sizes when compared to the subject. The Board also finds the appellant's comparable sale #4 occurred in 2016 which is 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 three comparables submitted by the board of review. These properties are most similar to the subject in location as each is on Highland Lake, though they have varying degrees of similarity to the subject in site size, dwelling size, design, age and features. None of the comparables have finished basements and board of review comparables #2 and #3 have significantly smaller sites and dwelling sizes which would require upward adjustments. The comparables sold from July to September 2017 for prices ranging from \$300,000 to \$380,000 or from \$188.68 to \$250.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$385,862 or \$188.23, including land, which falls slightly above the overall price range but within the range established by the best comparable sales in this record on a square foot basis. The subject's higher overall value appears to be justified given its finished basement and the fact that it is significantly larger than two of the comparables in site and dwelling sizes. After considering necessary adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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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