



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

APPELLANT: Christopher Geremina
DOCKET NO.: 19-01002.001-R-1
PARCEL NO.: 06-01-108-004

The parties of record before the Property Tax Appeal Board are Christopher Geremina, 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: \$8,684
IMPR.: \$66,119
TOTAL: \$74,803

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 2019 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 with a wood siding exterior containing 1,600 square feet of living area. The dwelling was constructed in 1976. Features of the home include a full basement, central air conditioning, two fireplaces and a 572 square foot garage.¹ The property has a 11,010 square foot site and is located in Lindenhurst, Lake Villa 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 the same neighborhood code as the subject or within approximately 17,757 feet or .41 of a mile from the subject property. The comparables have sites ranging in size from 9,100 to 12,990 square feet of land

¹ The appellant reported that the basement is no longer finished due to flood in July 2017 while the board of review reported 1,200 square feet of finished basement area. The Board finds neither party presented evidence to support their claim.

area. The comparables are described as one-story dwellings of wood siding or brick exteriors ranging in size from 1,386 to 1,659 square feet of living area. The dwellings were constructed from 1968 to 1975 or 45 to 52 years old. The comparables have basements with two having finished area, three comparables have central air conditioning, three comparables each have a fireplace and each comparable has a garage ranging in size from 462 to 528 square feet of building area. The comparables sold from July 2016 to July 2019 for prices ranging from \$158,000 to \$245,000 or from \$104.57 to \$147.68 per square foot of living area, land included. The appellant also completed Section IV – Recent Sale Data and disclosed that the subject sold in December 2016 for \$210,000. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,803. The subject's assessment reflects a market value of \$227,434 or \$142.15 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% 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 for the subject and five comparable sales located within the same neighborhood code as the subject.² The comparables have sites ranging in size from 9,030 to 12,290 square feet of land area and are improved with one-story dwellings with wood siding exteriors ranging in size from 1,296 to 1,638 square feet of living area. The dwellings were constructed from 1954 to 1975. Three comparables have crawl space foundations and two comparables have basements with one having finished area. Each comparable has central air conditioning and a garage ranging in size from 260 to 504 square feet of building area. Three comparables each have one fireplace. The comparables sold from May 2018 to September 2019 for prices ranging from \$183,000 to \$220,000 or from \$123.36 to \$137.33 per square foot of living area, land included. Based on this evidence, the board of review requested that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board gave little weight to the December 2016 sale of the subject which sold just over 24 months prior to the subject's January 1, 2019 valuation date and therefore, less likely to be reflective of market value.

The Board finds eight comparable sales were submitted by the parties in support of their respective positions which includes one common comparable. The Board gave less weight to

² Board of review comparable sale #4 was submitted by the appellant as comparable #3.

appellant's comparables #2 and #4 due to their sales dates occurring in July 2016 and August 2017 which were less proximate in time to the subject's January 1, 2019 valuation date and therefore, less likely to be reflective of market value. The Board gave less weight to board of review comparables #1, #3 and #5 which have crawl space foundations in contrast to the subject's basement foundation.

The Board finds the best evidence of market value to be the parties' remaining comparables which includes the common comparable. These three comparables sold proximate in time to the subject's January 1, 2019 valuation date and are relatively similar to the subject in location, design, dwelling size, age and features. The comparables sold in June and July 2019 for prices ranging from \$183,000 to \$245,000 or from \$128.21 to \$147.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$227,434 or \$142.15 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 comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, 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:

May 18, 2021



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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