



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

APPELLANT: Meagan & Nelson Elrod  
DOCKET NO.: 19-01710.001-R-1  
PARCEL NO.: 04-08-301-010

The parties of record before the Property Tax Appeal Board are Meagan & Nelson Elrod, the appellants, by Jessica Hill-Magiera, Attorney at Law 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 ***a reduction*** 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:** \$9,454  
**IMPR.:** \$73,879  
**TOTAL:** \$83,333

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a favorable 2018 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 1.5-story dwelling of wood siding exterior construction with 2,415 square feet of living area.<sup>1</sup> The dwelling was constructed in 2006. Features of the home include a basement, central air conditioning, a fireplace and a 484 square foot attached garage. The property also has a 936 square foot detached garage. The property has a 22,397 square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellants contend overvaluation as the basis of the appeal.<sup>2</sup> In support of this argument the appellants submitted information on five comparable sales located from .53 of a mile to 1.54

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<sup>1</sup> The Board finds the best description of the subject property is found in the property record card provided by the board of review which contained a schematic diagram and dimensions of the subject's improvements.

<sup>2</sup> The appellants also marked "assessment equity" as a basis of the appeal, but no assessment data was provided for the comparables.

miles from the subject property. The comparables have sites that range in size from 12,632 to 47,916 square feet of land area. The comparables are described as two-story dwellings of wood or vinyl siding exterior construction ranging in size from 2,408 to 2,787 square feet of living area. The dwellings were built in either 2002 or 2006. Each comparable features a basement, central air conditioning and a garage that ranges in size from 462 to 912 square feet of building area. Four comparables each have one fireplace. The comparables sold from May 2018 to November 2019 for prices ranging from \$215,000 to \$245,000 or from \$79.10 to \$96.76 per square foot of living area, including land.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$70,759. The requested assessment would reflect a total market value of \$212,298 or \$87.91 per square foot of living area, land included, when using the statutory level of assessment 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,872. The subject's assessment reflects a market value of \$288,452 or \$119.44 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 of the subject property, the board of review submitted information on three comparable sales. One comparable is located in Beach Park and two comparables are located in Winthrop Harbor. The comparables have sites that range in size from 8,520 to 33,020 square feet of land area. The comparables are improved with a 1.5-story dwelling and two, 2-story dwellings of wood siding exterior construction ranging in size from 2,048 to 2,634 square feet of living area. The dwellings were built from 1998 to 2006. Each comparable features a basement, a fireplace and an attached garage that ranges in size from 440 to 801 square feet of building area. Two comparables have central air conditioning. Comparable #1 also has a 400 square foot detached garage. The comparables sold in March and June 2019 for prices ranging from \$249,900 to \$290,000 or from \$110.10 to \$122.02 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellants' counsel submitted rebuttal comments noting the board of review has not disputed or even commented on any of the appellants' comparable sales, which should serve as admission that these sales are valid and should be considered in determining a fair market value. Counsel provided a map of the parties' comparables depicting their locations in relation to the subject property. Counsel asserted that board of review comparable #1 is located 3.5 miles from the subject and board of review comparable #3 is a different style dwelling and is 15% smaller than the subject dwelling. Counsel noted that board of review comparable #2 is an acceptable comparable. In a rebuttal grid analysis, counsel reiterated that the appellants' comparables #3, #4 and #5, along with board of review comparable #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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board gives less weight to appellants' comparables #1 and #2 due to their larger dwelling sizes when compared to the subject dwelling. The Board gives reduced weight to board of review comparable #1 due to its distant location from the subject being more than 3 miles away. The Board also gives reduced weight to board of review comparable #3 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparable sales #3, #4 and #5, along with board of review comparable sale #2. These comparables are relatively similar to the subject in location, dwelling size, design and age but have varying degrees of similarity to the subject in site size and features. The comparables sold from May 2018 to November 2019 for prices ranging from \$220,500 to \$290,000 or from \$84.55 to \$110.10 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$288,452 or \$119.44 per square foot of living area, including land, which falls within the overall price range established by the best comparable sales in this record but above the range on a price per square foot basis. 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 excessive and a 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 24, 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

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

APPELLANT

Meagan & Nelson Elrod, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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