



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

APPELLANT: Brian Pearson  
DOCKET NO.: 19-02675.001-R-1  
PARCEL NO.: 02-28-405-002

The parties of record before the Property Tax Appeal Board are Brian Pearson, 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:** \$17,239  
**IMPR.:** \$97,481  
**TOTAL:** \$114,720

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 two-story dwelling of frame construction with 2,986 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement, central air conditioning, one fireplace and a three-car attached garage. The property also has a gazebo. The property has a .52-acre site is located in Lake Villa, 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 three comparable sales improved with two-story dwellings with wood siding exteriors that range in size from 2,726 to 2,856 square feet of living area. The homes were built in 2001 and 2002. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage with either 450 or 690 square feet of building area. These properties have sites ranging in size from .4 to .57-acres and are located in the same neighborhood as the subject property. The sales occurred from April 2018 to August 2019 for

prices ranging from \$255,000 to \$329,900 or from \$89.29 to \$117.48 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$84,150.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,720. The subject's assessment reflects a market value of \$348,799 or \$116.81 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 information on five comparable sales identified by the township assessor. The comparables are improved with two-story dwellings with wood siding exteriors with either 2,808 or 2,986 square feet of living area. The homes were built in 2000. Each comparable has a basement, central air conditioning, and an attached garage ranging in size from 450 to 821 square feet of building area. Four comparables each have one fireplace. These properties have sites ranging in size from .35 to .50-acres and are located in the same assessment neighborhood as the subject property. The comparables sold from July 2017 to April 2019 for prices ranging from \$338,000 to \$371,000 or from \$119.73 to \$126.42 per square foot of living area, including land.

To document the appeal the board of review submitted copies of the property record cards for the comparables submitted by the parties with a notation that board of review comparables #1 through #3 are the same model as the subject property.

The board of review requested the assessment be sustained.

### **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 record contains eight comparable sales submitted by the parties to support their respective positions. The comparables are relatively similar to the subject in location, age, style, size, features and land area. Appellant's comparable #1 appears to have a sales price that is an outlier at \$255,000 or \$89.29 per square foot of living area, including land. There was no explanation why this comparable had such a low price in relation to the other properties; therefore, less weight was given appellant's comparable sale #1. The remaining comparables submitted by the parties have prices ranging from \$295,000 to \$371,000 or from \$108.22 to \$126.42 per square foot of living area, including land. Board of review comparables #1 through #3 were the same model as the subject property and sold for prices ranging from \$357,500 to \$371,000 or from \$119.73 to \$124.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$348,799 or \$116.81 per square foot of living area, including land, which is within the range established by the comparable sales and well supported by the three

sales of the same model as the subject property. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: March 16, 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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COUNTY

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