



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

APPELLANT: Bruce Scoville
DOCKET NO.: 19-02784.001-R-1
PARCEL NO.: 01-11-316-001

The parties of record before the Property Tax Appeal Board are Bruce Scoville, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$6,553
IMPR.: \$55,809
TOTAL: \$62,362

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 1-story ranch-style dwelling with wood siding exterior construction containing 1,915 square feet of living area. The dwelling was built in 1960 and has an effective age of 1975. The home was built on a concrete slab foundation and features a detached garage containing 660 square feet of building area and an inground swimming pool.¹ The property has a 40,950-square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased in July 2017 for a price of \$85,000 from Secretary of Housing and Urban Development. The appellant completed Section IV–Recent Sale Data of the appeal petition disclosing the parties to the transaction were

¹ The inground swimming pool feature is listed on the subject’s property record card submitted by both parties.

not related, the property was sold by a realtor and the property was advertised for sale through the Multiple Listing Service (MLS) for 8 months. To document the sale, the appellant submitted copies of the MLS data sheet and a Settlement Statement associated with the sale of the subject which disclosed real estate commissions were paid.

In further support of the overvaluation argument, the appellant submitted information on three comparable sales, two of which are located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 29,190 to 52,000 square feet of land area and are improved with 1-story, 1.5-story, and 2-story dwellings with wood siding exterior construction that range in size from 1,761 to 2,854 square feet of living area. The dwellings were built from 1957 to 1985. One comparable has an unfinished basement and a fireplace; one comparable has central air conditioning and a fireplace; and each comparable has an attached garage ranging in size from 330 to 700 square feet of building area. The comparables sold from March 2018 to April 2019 for prices ranging from \$40,000 to \$180,000 or from \$14.02 to \$92.84 per square foot of living area, including land. The appellant also submitted property record cards for the subject and the comparable properties.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price of \$85,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,362. The subject's assessment reflects a market value of \$189,608 or \$99.01 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 two comparable sales, one of which was also submitted by the appellant.² The comparables are located within the same assessment neighborhood code as the subject property and have sites of 40,510 and 47,400 square feet of land area. The comparables are improved with 1-story ranch-style dwellings with wood siding exterior construction containing 2,094 and 2,359 square feet of living area. The dwellings were built in 1945 and 1957. Comparable #1, the parties' common comparable, is built on a concrete slab foundation and features central air conditioning, a fireplace and an attached garage measuring 576 square feet of building area. Comparable #2 has a partially finished basement and two fireplaces. The comparables sold in March and December 2019 for prices of \$180,000 and \$220,000 or for \$76.30 and \$105.06 per square foot of living area, including land. The board of review also submitted a Real Estate Transfer Declaration (PTAX-203) form associated with the sale of the subject property revealing that the seller is a government institution.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

² The board of review's comparable #1 is the same property as appellant's comparable #1.

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.

With regard to the purchase of the subject property, the Board finds initially that the subject's sale has the elements of an arm's-length transaction. The buyer and seller were not related, the subject property was exposed to the open market and the sale was between a willing buyer and a willing seller. However, the property sold in July 2017 which is too remote in time when compared to the subject's January 1, 2019 assessment date. Moreover, the sale was by a government institution which calls into question whether the purchase price is reflective of fair cash value as of January 1, 2019. Consequently, the Board gave little weight to the sale of the subject property.

The record contains a total of four comparable sales including one common comparable in support of the parties' respective positions before the Property Tax Appeal Board. None of the comparables were particularly similar to the subject in all relevant factors. The Board gave less weight to appellant's comparables #2 based on its location outside of the subject's neighborhood code, having a significantly smaller dwelling size relative to the subject, and having a basement, dissimilar to the subject's concrete slab foundation. The Board gave less weight to appellant's comparable #3 based on having a dissimilar 2-story design, larger dwelling size relative to the subject, and being an outlier having presented a sale price of \$40,000, significantly lower than the remaining comparable sales in the record. The Board gave less weight to board of review comparable #2 due to its older age relative to the subject, having a partially finished basement, dissimilar to the subject's concrete slab foundation, and a lack of a garage which is a feature of the subject property.

With regard to the remaining (common) comparable, the Board finds the one remaining comparable sale does not overcome the burden of moving forward with substantive documentary evidence to substantiate a reduction in the subject's assessment based on overvaluation. Moreover, the common comparable presented with a sale price of \$180,000, a price slightly lower than the subject's market value of \$189,608 as reflected by its assessment. However, given the subject's newer effective age relative to the common comparable and inground swimming pool feature which the comparable lacks, the subject's slightly higher overall market value as reflected by its assessment appears to be supported.

In conclusion, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, no reduction in the subject's assessment is warranted.

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: September 21, 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

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