



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

APPELLANT: Jason Evenson
DOCKET NO.: 19-02789.001-R-1
PARCEL NO.: 02-11-306-009

The parties of record before the Property Tax Appeal Board are Jason Evenson, 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: \$8,094
IMPR.: \$70,290
TOTAL: \$78,384

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 2-story dwelling with wood siding exterior construction containing 2,627 square feet of living area. The dwelling was built in 2005. Features of the home include an unfinished basement, central air conditioning, and an attached garage with 399 square feet of building area. The property has an 8,120-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 information on four comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 8,660 to 13,830 square feet of land area and are improved with 2-story dwellings with wood siding exterior construction that range in size from 2,421 to 3,185 square feet of living area. The dwellings were built in 2005 or 2006. Each comparable has an unfinished basement, central air

conditioning and an attached garage ranging in size from 420 to 640 square feet of building area. One comparable has a fireplace. The comparables sold from January 2018 to May 2019 for prices ranging from \$199,000 to \$225,000 or from \$67.50 to \$88.58 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 the subject's total assessment be reduced to \$65,668 to reflect an approximate market value of \$197,024 or \$75.00 per square foot of living area, land included, at 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 \$78,384. The subject's assessment reflects a market value of \$238,321 or \$90.72 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 four comparable sales located within the same assessment neighborhood code as the subject property. Board of review comparables #1 and #4 were also submitted by the appellant as comparables #4 and #2, respectively. The comparables have sites ranging in size from 8,660 to 20,360 square feet of land area and are improved with 2-story dwellings with wood siding exterior construction that range in size from 2,540 to 2,638 square feet of living area. The dwellings were built from 2005 to 2007. Each dwelling has a basement with one being partially finished. Each comparable also has central air conditioning and an attached garage ranging in size from 440 to 640 square feet of building area. Two comparables each have a fireplace. The comparables sold from January 2018 to May 2019 for prices ranging from \$199,000 to \$260,000 or from \$75.44 to \$100.00 per square foot of living area, including land.

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

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 a total of six comparable sales including two common comparables submitted by the parties in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #1 based on its significantly larger dwelling size relative to the subject. The Board gave reduced weight to board of review comparable #3 based on its partially finished basement, dissimilar to the subject's unfinished basement.

The Board finds the best evidence of market value to be appellant's comparables #2 through #4, along with board of review comparables #1, #2, and #4, which includes the parties two common comparables. These best comparables in the record were most similar to the subject in location, design, age, dwelling size, and most features. These most similar comparables in the record sold from January 2018 to May 2019 for prices ranging from \$199,000 to \$260,000 or from \$75.44 to \$100.00 per square foot of living area, land included. The subject's assessment reflects a market value of \$238,321 or \$90.72 per square foot of living area, including land, which is within the range established by the most similar comparable sales in the record. After considering adjustments to the comparables for differences from the subject, the Board finds that the assessment of the subject property as established by the board of review is supported and, therefore, no reduction 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

AGENCY

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

APPELLANT

Jason Evenson, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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