



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

APPELLANT: Thomas Beale
DOCKET NO.: 19-02797.001-R-1
PARCEL NO.: 06-22-312-012

The parties of record before the Property Tax Appeal Board are Thomas Beale, 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: \$11,797
IMPR.: \$86,995
TOTAL: \$98,792

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 of vinyl siding exterior construction with 2,592 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement with finished area, central air conditioning, a fireplace, and an attached garage containing 506 square feet of building area. The property has a 10,110 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 8,250 to 10,830 square feet of land area and are improved with 2-story dwellings with vinyl siding exterior construction ranging in size from 2,407 to 2,845 square feet of living area. The dwellings were built from 1994 to 1998. Each comparable has a basement with finished area,

central air conditioning, a fireplace, and an attached garage ranging in size from 378 to 639 square feet of building area. The comparables sold from April to November 2018 for prices ranging from \$236,500 to \$302,000 or from \$98.26 to \$110.29 per square foot of living area, including land. The appellant provided the property record cards for the subject property and each comparable. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$90,724 to reflect approximate market value of \$272,199 or \$105.02 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 \$98,792. The subject's assessment reflects a market value of \$300,371 or \$115.88 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. The comparables have parcels ranging in size from 8,520 to 11,300 square feet of land area and are improved with 2-story dwellings with vinyl siding exterior construction that range in size from 2,274 to 2,732 square feet of living area. The dwellings were built in either 1994 or 1996. Each dwelling has a basement, three with finished area. The comparables also each feature central air conditioning and an attached garage ranging in size from 400 to 642 square feet of building area. Three comparables each have a fireplace. The comparables sold from July 2018 to June 2019 for prices ranging from \$298,750 to \$333,000 or from \$119.75 to \$136.32 per square foot of living area, including land.

Based on this evidence, the board of review requested 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.

The record contains a total of nine comparable sales submitted by the parties in support of their respective positions. The Board gave less weight to board of review comparable #1 based on its dissimilar unfinished basement and smaller dwelling size in comparison to the subject. The Board finds the remaining comparables are similar to the subject in location, design, age, dwelling size, and most features. These comparables sold from April 2018 to June 2019 for prices ranging from \$236,500 to \$333,000 or from \$98.26 to \$125.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$300,371 or \$115.88 per square foot of living area, land included, which falls within the range established by the most similar comparable sales in this 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:

July 20, 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

Thomas Beale, 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