



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

APPELLANT: Daniel Segal
DOCKET NO.: 19-02812.001-R-1
PARCEL NO.: 15-06-410-005

The parties of record before the Property Tax Appeal Board are Daniel Segal, 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: \$30,014
IMPR.: \$86,978
TOTAL: \$116,992

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 exterior construction with 1,920 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 400 square foot garage. The property has a 7,935 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and property record cards for the subject and four comparable sales located within the same neighborhood code as the subject and from .10 to .25 of a mile from the subject property. The comparables have sites that range in size from 9,615 to 20,503 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction built in 1989 that range in size from 1,798 to 2,280 square feet of living

area. Each comparable has a partial basement with finished area, central air conditioning and a garage with 420 square feet of building area. Three comparables each have one fireplace. The properties sold from March 2018 to May 2019 for prices ranging from \$277,000 to \$377,000 or from \$144.74 to \$165.35 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$98,324, which would reflect a market value of \$295,002 or \$153.65 per square foot of living area, including land, when using 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 \$116,992. The subject's assessment reflects a market value of \$355,707 or \$185.26 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 response to the appeal, the board of review noted that appellant's comparable #2 is located adjacent to Com Ed high tension power lines.

In support of its contention of the correct assessment, the board of review submitted a grid analysis of the subject and six comparable sales, along with a copy of the subject's property record card and schematic diagrams and photographs of each of its comparables. The comparables are located within the same neighborhood code as the subject and from .08 to 32 of a mile from the subject property. Board of review comparable #5 is a duplicate of appellant's comparable #3. The comparables have sites that range in size from 7,524 to 12,160 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,165 to 2,280 square feet of living area. The dwellings were built from 1989 to 1992. Each comparable has a full or partial basement with three having finished area. The comparables each have central air conditioning and a garage with either 400 or 420 square feet of building area. Five of the comparables each have one fireplace and two comparable each have a shed. The properties sold from February 2018 to February 2020 for prices ranging from \$350,000 to \$395,000 or from \$153.51 to \$173.25 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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board, as one sale was common to both parties. The Board gives less weight to appellant's comparables #1 and #2 due to their considerably larger site sizes when compared to the subject. The Board gives reduced weight to board of review comparable #6 as

its sale in February 2020 occurred less proximate in time to the assessment date at issue than the other comparables in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4, along with comparables #1 through #5 submitted by the board of review, which includes the parties' common comparable. The Board finds these comparables are relatively similar to the subject in location, site size, dwelling size, design, age and features. However, the Board finds the subject is inferior to each of the comparables due to its smaller dwelling size, while having a superior finished basement when compared to two of the comparables which have unfinished basements. The comparables sold from February 2018 to September 2019 for prices ranging from \$330,000 to \$390,000 or from \$144.74 to \$172.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$355,707 or \$185.26 per square foot of living area, including land, which is within the range of the best comparables in the record in terms of overall market value but above the range on a price per square foot basis. However, after considering the economies of scale and adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported. Therefore, based on this evidence the Board finds a reduction in the subject's assessment is not 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

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