



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

APPELLANT: John Pranger
DOCKET NO.: 19-02825.001-R-1
PARCEL NO.: 06-26-304-008

The parties of record before the Property Tax Appeal Board are John Pranger, 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: \$9,771
IMPR.: \$45,944
TOTAL: \$55,715

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 1.5-story dwelling of vinyl siding exterior construction with 1,386 square feet of living area. The dwelling was constructed in 1947 and has a reported effective age 1976. Features of the home include a full unfinished basement and a 440 square foot garage. The property has a 15,250 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 a grid analysis and property record cards of the subject and three comparable sales. The comparables are located within .74 of a mile from the subject property, one of which is located within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 7,840 to 13,070 square feet of land area. The comparables are improved with 1.5-story dwellings of vinyl siding exterior construction ranging in size from

1,296 to 1,776 square feet of living area. The dwellings were built from 1950 to 1957. Comparables #1 and #3 have reported effective age of 1972 and 1959, respectively. Each comparable has a crawl space foundation, two comparables have central air conditioning and each comparable has a garage that ranges in size from 352 to 528 square feet of building area. The properties sold from February 2017 to October 2018 for prices ranging from \$128,000 to \$150,000 or from \$77.94 to \$98.77 per square foot of living area, including land. Included with the submission, the appellant provided the listing sheet associated with the sale of comparable #2, which disclosed that the dwelling was rehabbed in 2018. Based on this evidence, the appellant requested the subject's assessment be reduced to \$49,328, which would reflect a market value of \$147,999 or \$106.78 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 \$55,715. The subject's assessment reflects a market value of \$169,398 or \$122.22 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, through the township assessor, submitted written correspondence critiquing the appellant's comparables, along with information on two comparable properties consisting of assessment equity data for each comparable and sales data for comparable #1. As equity data is not responsive to the appellant's overvaluation argument, this data will not be further examined.

Comparable #1 consists of a sale property located within the same assessment neighborhood code as the subject and approximately .37 of a mile from the subject. The lot contains 8,280 square feet of land area and is improved with a 1.5-story dwelling of vinyl siding exterior construction containing 1,499 square feet of living area. The dwelling was built in 1951 and has a reported effective age of 1984. The dwelling was built in 1951 and has a reported effective age of 1984. The dwelling has a crawl space foundation, central air conditioning and a 440 square foot garage. The property sold in January 2017 for \$185,000 or \$123.42 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 four suggested comparable sales for the Board's consideration. The Board finds neither party submitted comparables that were truly similar to the subject, as each dwelling has a crawl space foundation in contrast to the subject's basement foundation. Nevertheless, these comparables sold from January 2017 to October 2018 for prices ranging from \$128,000 to

\$185,000 or from \$77.94 to \$123.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$169,398 or \$122.22 per square foot of living area, including land, which falls within the range established by the comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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: November 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

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

APPELLANT

John Pranger, 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