



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

APPELLANT: Gary and Debra Welch  
DOCKET NO.: 19-02888.001-R-1  
PARCEL NO.: 06-01-101-001

The parties of record before the Property Tax Appeal Board are Gary and Debra Welch, the appellants; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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:** \$8,585  
**IMPR.:** \$53,415  
**TOTAL:** \$62,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 is improved with a tri-level style single-family dwelling of wood siding exterior construction containing 1,296 square feet of above ground living area. The dwelling was built in 1973. Features of the home include a lower level with 624 square feet, central air conditioning, one fireplace and a two-car attached garage with 440 square feet of building area. The property has a 10,280 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with two tri-level style dwellings and two one-story dwellings that range in size from 1,000 to 1,575 square feet of

above grade living area.<sup>1</sup> The two tri-level style dwellings had 1,000 and 1,228 square feet of above ground living area and lower levels with 480 and 576 square feet, respectively. Comparable #3 has a partial basement and comparable #4 has a crawl space foundation. Each comparable has central air conditioning, two comparables each have one fireplace and each comparable has a two-car attached garage ranging in size from 420 to 504 square feet of building area. The comparables have sites ranging in size from 9,102 to 10,192 square feet of land area. The sales occurred from November 2019 to March 2020 for prices ranging from \$119,000 to \$162,500 or from \$97.46 to \$161.68 per square foot of above ground living area.

The appellants asserted that woodpeckers have ravaged the home on three sides. The appellants further stated that Mr. Welch is retired and living on social security while Mrs. Welch earns approximately \$40,000 per year and will be retiring soon. The appellants also contend the subject dwelling needs a roof, furnace, air conditioner, windows and vinyl siding. The appellants submitted a copy of a photograph depicting a portion of the exterior of the dwelling. The appellants were of the opinion they could barely sell the home for \$150,000. Based on this evidence the appellants requested the subject's assessment be reduced to \$59,185.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,693. The subject's assessment reflects a market value of \$196,695 or \$151.77 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 five comparable sales improved with tri-level style dwellings with wood siding that range in size from 1,192 to 1,296 square feet of above ground living area. The homes were constructed from 1973 to 1978. Each comparable has a lower level with either 624 or 664 square feet with four being finished. Four of the comparables have basements, each comparable has central air conditioning, two comparables each have one fireplace and each comparable has either an attached or detached garage ranging in size from 360 to 484 square feet of building area. These properties have sites ranging in size from 10,010 to 11,700 square feet of land area and have the same assessment neighborhood code as the subject property. The sales occurred from May 2017 to November 2018 for prices ranging from \$187,500 to \$230,000 or from \$144.68 to \$184.04 per square foot of above ground living area, including land.

The board of review requested the assessment be sustained.

### **Conclusion of Law**

The appellants contend 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

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<sup>1</sup> The descriptive data for the subject property and the comparables was derived from copies of the property record cards of the appellants' comparables submitted by the board of review. The appellants provided no documents to support the reported size of the comparables contain in Section V of the appeal.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record supports a slight reduction in the subject's assessment.

The parties submitted nine comparable sales to support their respective positions. The Board gives less weight to appellants' comparables #3 and #4 due to their different one-story design in contrast to the subject's tri-level style. The remaining comparables submitted by the parties are improved with tri-level dwellings containing from 1,000 to 1,296 square feet of above ground living area. These properties have varying degrees of similarity with four of the board of review comparables having basements in addition to lower levels, whereas the subject property has a crawl space in addition to its lower level. Downward adjustments would appear to be appropriate for the superior foundations for these properties. The tri-level style comparables sold for prices ranging from \$119,000 to \$230,000 or from \$119.00 to \$184.04 per square foot of living area, including land. It appears that the three comparables without basements, appellants' comparables #1 and #2 as well as board of review comparable #1, have unit prices of \$119.00, \$144.06 and \$144.68 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$196,695 or \$151.77 per square foot of living area, including land, is within the range established by the tri-level comparable sales but above the three most similar comparables that have no basement area.

Although the appellants asserted the condition of the home and necessary repairs detracts from the market value of the property, the appellants submitted no data as to the cost to correct these purported deficiencies or evidence that the subject's assessment is not reflective of the property's value in its current state of repair, such as an appraisal. Additionally, the appellants also raised an issue concerning their incomes and the associated real estate taxes. The Property Tax Appeal Board has no jurisdiction over tax rates and real estate taxes, that is a local matter founded on each taxing districts' levy. Furthermore, real estate taxes are based in part on the value of the property and not income.

Nevertheless, considering those comparables without basement foundations, the Board finds a reduction in the subject's assessment is appropriate.

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: March 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

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COUNTY

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