



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

APPELLANT: Chad Cliffgard
DOCKET NO.: 19-02898.001-R-1
PARCEL NO.: 02-36-201-008

The parties of record before the Property Tax Appeal Board are Chad Cliffgard, 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: \$10,725
IMPR.: \$77,692
TOTAL: \$88,417

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 wood siding exterior construction with 2,324 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement with a recreation room, central air conditioning, a fireplace and a 416 square foot garage. The property has a 9,150 square foot site and is located in Lindenhurst, Lake Villa 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 which are located within the same neighborhood code as the subject property. The comparables have sites that range in size from 9,580 to 11,330 square feet of land area and are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,222 to 2,342 square feet of living area. The dwellings were built from 1995 to 1998. Each comparable has a basement, two of which have

recreation rooms. The comparables each have central air conditioning and a garage with either 400 or 420 square feet of building area. Four comparables each have one fireplace. The comparables sold from April to October 2018 for prices ranging from \$207,000 to \$237,500 or from \$92.12 to \$106.89 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$81,325, which would reflect a market value of \$243,999 or \$104.99 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 \$88,417. The subject's assessment reflects a market value of \$268,826 or \$115.67 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 which are located within the same neighborhood code as the subject property. The comparables have sites that range in size from 12,200 to 15,250 square feet of land area and are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,322 to 2,424 square feet of living area. The dwellings were built in 1998 or 1999. Each comparable has a basement, two of which have recreation rooms. The comparables each have central air conditioning and a garage that ranges in size from 420 to 496 square feet of building area. Four comparables each have one fireplace. The comparables sold from July 2017 to August 2018 for prices ranging from \$260,000 to \$300,000 or from \$111.02 to \$123.76 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 ten suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to board of review comparables #3, #4 and #5 as their sale dates occurred in 2017, less proximate in time to the assessment date at issue than the other comparable sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sales, along with board of review comparable sales #1 and #2. These comparables sold more proximate in time to the January 1, 2019 assessment date and they are similar to the subject in dwelling size, design, age and features, except four of the comparables have unfinished basements, inferior to the subject's finished basement, suggesting an upward adjustment to these comparables would be required to make them more equivalent to the subject. The comparables sold from April to October 2018 for prices ranging from \$207,000 to \$272,000 or from \$92.12 to \$117.14 per

square foot of living area, including land. The subject's assessment reflects a market value of \$268,826 or \$115.67 per square foot of living area, including land, which is within the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the comparable sales 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: 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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