



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

APPELLANT: Andrew Young  
DOCKET NO.: 19-02913.001-R-1  
PARCEL NO.: 15-09-305-007

The parties of record before the Property Tax Appeal Board are Andrew Young, 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:** \$31,499  
**IMPR.:** \$130,382  
**TOTAL:** \$161,881

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 is improved with a two-story dwelling of frame construction with 2,508 square feet of living area. The dwelling was constructed in 1998. Features of the property include a basement that is partially finished, central air conditioning, one fireplace and a detached two-car garage with 484 square feet of building area. The property has a 9,148 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 information on four comparable sales improved with two-story dwellings of frame construction ranging in size from 2,508 to 2,796 square feet of living area. The homes were built in 1998 or 2000. Each property has a basement with two being partially finished, central air conditioning, and an attached or detached garage ranging in size from 440 to 704 square feet of building area. Three comparables each have one fireplace. These properties are

located within .30 miles of the subject property with sites ranging in size from 7,841 to 9,148 square feet of land area. The sales occurred from August 2018 to June 2019 for prices ranging from \$462,500 to \$525,000 or from \$171.29 to \$198.17 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$146,652.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$161,881. The subject's assessment reflects a market value of \$492,189 or \$196.25 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 six comparable sales improved with two-story dwellings of frame construction ranging in size from 2,508 to 2,796 square feet of living area. The homes were built in 1998 or 1999. Each property has a basement with five being partially finished, central air conditioning, and an attached or detached garage ranging in size from 440 to 704 square feet of building area. Four of the comparables each have one fireplace. These properties have sites ranging in size from 8,2767 to 10,018 square feet of land area and are located within .30 miles of the subject property. The sales occurred from August 2018 to February 2020 for prices ranging from \$497,000 to \$530,000 or from \$189.56 to \$203.35 per square foot of living area, including land. Board of review comparables #1 and #5 are the same properties as appellant's comparables #2 and #3, respectively. The board of review requested the assessment be sustained.

### **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 eight sales submitted by the parties to support their respective positions with two sales being common to both parties. The comparables are relatively similar to the subject in location, age, style, dwelling size, and land area. The Board gives less weight to appellant's comparables #2 and #3 as well as board of review comparable #3, a common sale, due to the lack of finished basement area. The Board also gives less weight to board of review sale #1 due to the February 2020 sale date, which is more than one year after the assessment date at issue and not as proximate in time to the assessment date as the best sales found herein. The Board finds the best evidence of market value to be appellant's comparable sales #1, and #3 as well as board of review comparable sales #2, #4, #5 and #6, which includes a common sale submitted by the parties. These most similar comparables sold for prices ranging from \$490,000 to \$535,000 or from \$175.25 to \$199.36 per square foot of living area, including land. The common comparable submitted by the parties sold for \$525,000 or \$196.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$492,189 or \$196.25 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported by the common sale with a unit price of

Docket No: 19-02913.001-R-1

\$196.19 per square foot of living area, including land.. Based on this evidence the Board finds a reduction in the subject's assessment is not 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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