



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

APPELLANT: Dann Hansen
DOCKET NO.: 19-02918.001-R-1
PARCEL NO.: 11-17-204-031

The parties of record before the Property Tax Appeal Board are Dann Hansen, 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: \$75,474
IMPR.: \$123,795
TOTAL: \$199,269

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 two-story dwelling of frame construction with 2,674 square feet of living area. The dwelling was built in 1978. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 431 square feet of building area. The property has a 15,461 square foot site and is located in Libertyville, Libertyville 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 brick and frame exterior construction ranging in size from 2,646 to 3,892 square feet of living area. The homes were built from 1969 to 1978 with comparable #4 having an effective age of 1999. Each home has an unfinished basement, central air conditioning, one fireplace and an attached two-car garage ranging in size from 441 to 517 square feet of building area. These

properties are located within .09 miles of the subject property with sites ranging in size from 14,998 to 41,846 square feet of land area. The sales occurred from June 2017 to May 2019 for prices ranging from \$525,000 to \$657,250 or from \$141.32 to \$245.61 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$185,315.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,269. The subject's assessment reflects a market value of \$605,865 or \$226.57 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 four comparable sales improved with two-story dwellings of brick and frame construction ranging in size from 2,366 to 3,562 square feet of living area. The homes were built from 1965 to 1978 with comparable #4 having an effective age of 1989. Each property has an unfinished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 431 to 649 square feet of building area. These properties have sites ranging in size from 15,021 to 28,002 square feet of land area and are located within .12 miles of the subject property. The sales occurred from June 2017 to July 2018 for prices ranging from \$618,000 to \$835,000 or from \$230.21 to \$272.70 per square foot of living area, including land. Board of review comparable #1 is the same property as appellant's comparable #3. 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 Board finds the best evidence of market value to be appellant's comparable sales #1, #2, and #3 as well as board of review comparable sales #1, #3, and #4, which includes a common sale submitted by the parties. These most similar comparables sold for prices ranging from \$525,000 to \$835,000 or from \$198.41 to \$272.70 per square foot of living area, including land. The comparable at the high end of the range has the oldest chronological age but has the newest effective age. The common comparable submitted by the parties sold for \$657,250 or \$245.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$605,865 or \$226.57 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. Less weight is given appellant's comparable #4 and board of review comparable #2 due to differences from the subject dwelling in size. 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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