



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

APPELLANT: Christopher Roberts
DOCKET NO.: 19-02923.001-R-1
PARCEL NO.: 06-10-205-006

The parties of record before the Property Tax Appeal Board are Christopher Roberts, 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 **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: \$5,280
IMPR.: \$59,713
TOTAL: \$64,993

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 1,906 square feet of living area. The dwelling was constructed in 2008. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 588 square foot garage. The property has an 8,100 square foot site and is located in Lake Villa, 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 three comparable sales located from 0.39 to 3.13 miles from the subject property. The comparables have sites that range in size from 8,100 to 13,600 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 1,820 to 2,060 square feet of living area. The homes were built in 2005 or 2006. Two comparables have concrete slab foundations and one comparable has an

unfinished basement. Each comparable has a garage ranging in size from 483 to 624 square feet of building area, two comparables have central air conditioning and one comparable has a fireplace. The properties sold from December 2017 to May 2019 for prices ranging from \$197,000 to \$207,000 or from \$98.30 to \$108.24 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$64,994 which reflects a market value of \$195,002 or \$102.31 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,221. The subject's assessment reflects a market value of \$213,503 or \$112.02 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 located from 0.11 to 0.59 of a mile from the subject property. The comparables have sites that range in size from 8,040 to 20,100 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 1,628 to 2,364 square feet of living area. The homes were built from 1987 to 2005. One comparable has a concrete slab foundation, two comparables have crawl space foundations and three comparables have basements, one with finished area. Each comparable has central air conditioning and a garage ranging in size from 400 to 520 square feet of building area and four comparables have either one or two fireplaces. The properties sold from July 2017 to July 2018 for prices ranging from \$170,000 to \$257,400 or from \$103.50 to \$118.65 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #3 along with board of review comparables #2 through #6 which differ from the subject in location, age, site size and/or foundation type.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable #1 which are similar to the subject in location, age, site size, dwelling size, foundation type and most features. These most similar comparables sold from November 2017 to May 2019 for prices ranging from \$170,000 to \$202,500 or from \$98.30 to \$108.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$213,503 or \$112.02 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering

adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment, commensurate with the request, 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: October 19, 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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