



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

APPELLANT: Jeffrey Travis  
DOCKET NO.: 19-02926.001-R-1  
PARCEL NO.: 11-29-212-048

The parties of record before the Property Tax Appeal Board are Jeffrey Travis, 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:** \$32,132  
**IMPR.:** \$68,368  
**TOTAL:** \$100,500

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 townhome of frame exterior construction with 1,701 square feet of living area. The dwelling was constructed in 2003. Features of the home include a concrete slab foundation, central air conditioning and a 400 square foot garage. The property has an 1,803 square foot site and is located in Vernon Hills, Libertyville 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 within 0.11 of a mile from the subject property. The comparables have sites that range in size from 2,021 to 2,496 square feet of land area and are improved with two-story townhomes of frame exterior construction that range in size from 1,701 to 2,036 square feet of living area. The dwellings were built in 2003. Two comparables have concrete slab foundations and one comparable has an unfinished basement. Each comparable has central air conditioning and a 400 square foot garage. One

comparable has a fireplace. The properties sold in June 2018 and August 2019 for prices ranging from \$305,000 to \$340,000 or from \$159.44 to \$181.34 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$96,657 which reflects a market value of \$290,000 or \$170.49 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 \$101,883. The subject's assessment reflects a market value of \$309,769 or \$182.11 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 located within 0.12 of a mile from the subject property. The comparables have sites that range in size from 1,803 to 2,352 square feet of land area and are improved with two-story townhomes of frame exterior construction each with 1,701 square feet of living area. The homes were built in 2003. One comparable has a concrete slab foundation and three comparables have unfinished basements. Each comparable has central air conditioning and a 400 square foot garage. Two comparables each have one fireplace. The properties sold from March 2016 to June 2017 for prices ranging from \$316,000 to \$325,000 or from \$185.77 to \$191.06 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 seven comparable sales for the Board's consideration. The Board gave less weight to the board of review comparables which sold from 18 to 33 months prior to the January 1, 2019 assessment date at issue. The Board also gave less weight to the appellant's comparable #2 which has an unfinished basement compared to the subject's slab foundation.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3 which are similar to the subject in location, age, dwelling size, foundation type and most features and sold proximate to the January 1, 2019 assessment date. These comparables sold in June 2018 and August 2019 for prices of \$308,460 and \$305,000 or for \$181.34 and \$159.44 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$309,769 or \$182.11 per square foot of living area, including land, which falls above the two best comparable sales in this record on both an overall value and per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's 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: 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jeffrey Travis, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085