



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

APPELLANT: Randall Melvin  
DOCKET NO.: 19-02946.001-R-1  
PARCEL NO.: 15-08-202-002

The parties of record before the Property Tax Appeal Board are Randall Melvin, 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:** \$15,449  
**IMPR.:** \$88,271  
**TOTAL:** \$103,720

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 split-level dwelling of frame exterior construction with 1,802 square feet of above grade living area. The dwelling was constructed in 1978. Features of the home include a finished lower level, central air conditioning, a fireplace and a 462 square foot garage. The property has a 5,000 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 five comparable sales located within the same assessment neighborhood code and name as the subject. The comparables have sites ranging in size from 7,353 to 9,332 square feet of land area and are improved with split-level dwellings of frame exterior construction. Each dwelling has 1,802 square feet of above grade living area and was built in either 1977 or 1978. Each comparable has a finished lower level, central air conditioning

and a 462 square foot garage. Four comparables each have a fireplace. The comparables sold from April 2018 to April 2019 for prices ranging from \$307,500 to \$395,000 or from \$170.64 to \$219.20 per square foot of above grade living area, including land. The appellant provided copies of the property record cards for the subject and the comparables disclosing comparables #1 and #5 received land assessment reductions of 5% and 30% for location, respectively. The subject is also receiving a 30% reduction to its land assessment for location. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,808. The subject's assessment reflects a market value of \$352,107 or \$195.40 per square foot of above grade 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 the subject's assessment, the board of review submitted information on six comparable sales located within the same assessment neighborhood code and name as the subject property, four of which were submitted and described by the appellant.<sup>1</sup> The two remaining board of review comparables have sites with either 7,352 or 9,191 square feet of land area and are improved with split-level dwellings of frame exterior construction. Each comparable has 1,898 square feet of living area, was built in 1977 and features a finished lower level, central air conditioning, and a 462 square foot garage. One comparable has a fireplace. The comparables sold in April 2019 and June 2018 for prices of \$400,000 and \$376,500 or \$210.75 and \$198.37 per square foot of above grade living area, including land, respectively. Based on this evidence, the board of review requested that the subject property'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 record contains seven comparable sales for the Board's consideration that were similar to the subject in location, age, dwelling size and most features, as four comparables were common to both parties. These seven comparables sold from April 2018 to April 2019 for prices ranging from \$307,500 to \$395,000 or from \$170.64 to \$219.20 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$352,107 or \$195.40 per square foot of living area, including land, which is within the range established by the comparables in this record. However, the Board finds two comparables are receiving reduced land assessments due to location like the subject property. These two comparables sold for prices of \$349,000 and \$307,500 or \$193.67 and \$170.64 per square foot of living area, including land, respectively. Considering the subject's location and after considering adjustments

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<sup>1</sup> Board of review comparables #1, #2, #3 and #4 were submitted by the appellant as comparables #3, #2, #1 and #4, respectively.

to the comparables for differences especially location when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and 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: 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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