



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

APPELLANT: Ross Harris
DOCKET NO.: 19-02947.001-R-1 through 19-02947.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ross Harris, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-02947.001-R-1	01-01-404-028	2,856	13,329	\$16,185
19-02947.002-R-1	01-01-404-029	2,586	0	\$2,586

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 contains two parcels and is improved with a one-story dwelling of wood siding exterior construction containing 920 square feet of living area. The dwelling was built in 1950. Features of the home include a crawl space foundation and one bathroom. The property is located in Antioch, Antioch 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 improved with one-story dwellings with wood siding exteriors ranging in size from 950 to 1,260 square feet of living area. The dwellings were built in 1955 or 1957. Comparable #3 has an effective age of 1965. Each comparable has a basement, a crawl space or a concrete slab foundation and one bathroom. Two comparables each have a fireplace and one comparable has a 308 square foot garage. These properties are located from 932 to 8,842 feet from the subject property, two of which are located

outside of the subject's neighborhood. The sales occurred from July 2017 to October 2018 for prices ranging from \$29,000 to \$60,000 or from \$30.53 to \$53.57 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$13,599.

The board of review submitted its "Board of Review Notes on Appeal" on both parcels which disclosed a total assessment of \$18,771. The subject's assessment reflects a market value of \$57,072 or \$62.03 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, one of which was submitted by the appellant.¹ The comparables are improved with one-story dwellings with wood siding exteriors ranging in size from 565 to 1,120 square feet of living area. The homes were built in 1950 or 1957. Comparable #1 has an effective age of 1965. Three comparables have crawl space foundations and one comparable has a basement. Each comparable has one bathroom, one comparable has a fireplace, and two comparables each have a 308 square foot garage. The comparables are located within the same neighborhood as the subject and within 932 feet from the subject property. The sales occurred from July 2017 to October 2018 for prices ranging from \$60,000 to \$84,000 or from \$53.57 to \$128.85 per square foot of living area, including land. 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 six sales submitted by the parties to support their respective positions, with one common comparable. The Board gave less weight to the parties' common comparable as it has a basement in contrast to the subject's crawl space. The Board also gave less weight to appellants' comparables #2 and #3 as both are located outside of the subject neighborhood.

The Board finds the best evidence of the subject's market value to be board of review comparables #1, #2 and #3 which are located in the same neighborhood as the subject. These comparables have smaller dwelling sizes than the subject and one comparable has a garage unlike the subject. These comparables sold for prices ranging from \$60,000 to \$84,000 or from \$79.79 to \$128.85 per square foot of living area including land. The subject's assessment reflects a market value of \$57,072 or \$62.03 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. After considering adjustments to the best sales when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not justified.

¹ Board of review comparable #4 was submitted by the appellant as comparable #1.

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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