



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

APPELLANT: Ross Harris
DOCKET NO.: 19-02948.001-R-1
PARCEL NO.: 01-01-406-008

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:

LAND: \$2,586
IMPR.: \$28,443
TOTAL: \$31,029

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 one-story dwelling of wood siding exterior construction with 862 square feet of living area. The dwelling was built in 1952 and has an effective age of 1985 due to remodeling.¹ Features of the home include a crawl space foundation and central air conditioning. The property has approximately a 4,160 square foot site and 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 four comparable sales located from .02 of a mile to 1.15 miles from the subject. The comparables are described as one-story dwellings of wood siding exterior construction ranging in size from 760 to 942 square feet of living area. The dwellings

¹ The Board finds the subject's property record card submitted by the parties indicates a building permit for remodeling was issued in 2015.

were built from 1950 to 1965 and are situated on sites ranging in size from 5,350 to 13,860 square feet of land area. The comparables have crawl space or concrete slab foundations. One comparable has a fireplace and three comparables have garages ranging in size from 416 to 576 square feet of building area. The comparables sold from March 2017 to May 2019 for prices ranging from \$25,500 to \$92,500 or from \$32.04 to \$98.20 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,029. The subject's assessment reflects an estimated market value of \$94,342 or \$109.44 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for Lake County of 32.89%. In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from .61 of a mile to 1.85 miles from the subject. The comparables are described as one-story dwellings of wood siding exterior construction ranging in size from 819 to 944 square feet of living area. The dwellings were constructed from 1950 to 1960. Comparables #2, #4 and #5 have effective ages of 1987, 1989 and 1955, respectively. Three comparables have basements with one having a recreation room. Two comparables have crawl space foundations. Four comparables have central air conditioning and one comparable has a fireplace. The board of review reported comparables #1 through #4 have sites ranging in size from 5,000 to 14,400 square feet of land area. The comparables sold from April 2018 to March 2019 for prices ranging from \$106,000 to \$164,900 or from \$114.41 to \$178.85 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

Notwithstanding that two of the comparables sold in 2017, which are dated in relation to the subject's January 1, 2019 assessment date, the Board finds neither of the parties' comparables are particularly similar to the subject. For example, two of the appellant's comparables are located over 1.15 miles from the subject, one has a significantly larger lot size, three have garages and all lack central air conditioning when compared to the subject. Regarding the board of review comparables, four are located over 1.25 miles from the subject, two have significantly larger lot sizes and three have superior basement foundations when compared to the subject. Nevertheless, the parties' comparables sold from March 2017 to May 2019 for prices ranging from \$25,500 to \$164,900 or from \$32.04 to \$178.85 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$94,342 or \$109.44 per square foot of living area, including land, which falls within the range established by the comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment is warranted.

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:

December 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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