



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

APPELLANT: Door County Builders LLC
DOCKET NO.: 19-02974.001-R-1 through 19-02974.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Door County Builders LLC, 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
19-02974.001-R-1	06-18-100-024	7,592	26,825	\$34,417
19-02974.002-R-1	06-18-103-001	6,064	0	\$6,064

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 two parcels improved with a one-story dwelling of vinyl siding exterior construction with 1,004 square feet of living area.¹ The dwelling was constructed in 1948 and has a reported effective age of 1964. Features of the property include a crawl space foundation, central air conditioning and a 440 square foot detached garage. The property also has a 960 square foot pole building of wood construction. The property has an approximately 22,500 square foot site and is located in Round Lake, Avon Township, Lake County.

¹ Both parties provided a property record card for parcel number 06-18-100-024, which revealed a building permit was issued in October 2017 for the construction of an outbuilding for a cost of \$22,000 and the parcel has a site size of 15,000 square feet of land area. The board of review also provided a property record card for parcel number 06-18-103-001-001 which described the parcel as a vacant lot with 7,500 square feet of land area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant completed Section IV – Recent Sale Data of the appeal petition and submitted evidence disclosing the subject property was purchased on May 10, 2017 for a price of \$78,750. The appellant identified the seller as Betty Adkins and indicated the parties were not related. The appellant further disclosed the property was sold by Peggy Schaefer, an agent of Results Realty and the property had been advertised in the Multiple Listing Service (MLS) for a period of three months. To document the transaction the appellant submitted a copy of the MLS listing sheet, a Listing and Property History Report and an unsigned copy of an Amended Final Master Statement reiterating the sale date and price which also depicted commissions being issued to two realty agencies as part of the transaction.²

In further support of the overvaluation argument the appellant submitted a grid analysis and property record cards for the subject and three comparable sales. The comparables each have the same assessment neighborhood code as the subject and are located within .87 of a mile from the subject property. The comparables have sites containing 6,000 or 7,450 square feet of land area and are improved with one-story dwellings of vinyl siding exterior construction ranging in size from 814 to 1,346 square feet of living area. The dwellings were built from 1928 to 1943 with comparables #1 and #2 having reported effective ages of 1971 and 1962, respectively. Each comparable has a crawl space foundation and a garage ranging in size from 216 to 725 square feet of building area. Comparable #2 has central air conditioning. The properties sold from January 2018 to January 2019 for prices ranging from \$40,500 to \$58,000 or from \$43.09 to \$67.57 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted a separate "Board of Review Notes on Appeal" for each of the subject's parcel numbers. The notes on appeal indicated the subject's two parcels have a combined total assessment of \$40,481. The subject's combined total assessment reflects a market value of \$123,080 or \$122.59 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 a grid analysis of three comparable sales with the same assessment neighborhood code as the subject. The comparables have sites that range in size from 5,500 to 6,000 square feet of land area and are improved with one-story dwellings of vinyl siding exterior construction ranging in size from 805 to 1,008 feet of living area. The homes were built from 1923 to 1938 with the oldest comparable having a reported effective age of 1973. One comparable has a full basement finished with a recreation room, two comparables have crawl space foundations, two comparables have central air conditioning and one comparable has a 360 square foot garage. The properties sold from June 2018 to March 2020 for prices ranging from \$129,000 to \$139,500 or from \$138.39 to \$160.25 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

² The Listing and Property History Report had a handwritten notation that read "78,750 + pole barn 9,957 = \$88,707."

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.

As an initial matter, the appellant presented evidence disclosing the subject was purchased in May 2017 for a price of \$78,750. The Board has given less weight to the May 2017 sale of the subject property, as it is dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date. Furthermore, the record revealed that a pole building was constructed on the subject property after the purchase.

The record contains a total of six suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 due to its larger dwelling size when compared to the subject. The Board has given reduced weight to board of review comparable #3 due to its dissimilar basement foundation when compared to subject's crawl space foundation. Moreover, this property sold less proximate in time to the assessment date at issue than the remaining comparables in the record.

The board finds the best evidence of market value to be the appellant's comparables #2 and #3, along with board of review comparables #1 and #2. The Board finds these properties sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size and design. The Board finds all of the comparables are inferior to the subject due to their considerably smaller site sizes and lack of a pole building when compared to the subject. Additionally, two of the comparables lack central air conditioning, a feature the subject has. Nevertheless, these four properties sold from June 2018 to January 2019 for prices ranging from \$40,500 to \$139,500 or from \$43.27 to \$160.25 per square foot of living area, including land. The subject's total assessment reflects a market value of \$123,080 or \$122.59 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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:

August 23, 2022



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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