



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

APPELLANT: Matt Thomas
DOCKET NO.: 19-02994.001-R-1
PARCEL NO.: 07-30-307-008

The parties of record before the Property Tax Appeal Board are Matt Thomas, 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: \$10,936
IMPR.: \$53,545
TOTAL: \$64,481

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 tri-level style dwelling with wood siding containing 1,116 square feet of above ground-living area. The dwelling was built in 1977. Features of the home include a lower level with 616 square feet of finished area, central air conditioning, and an attached two-car garage with 484 square feet of building area. The property has a 9,490 square foot site and is located in Grayslake, Warren 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 improved with tri-level style dwellings with wood siding ranging in size from 1,056 to 1,478 square feet of above-ground living area. The homes were built from 1975 to 1977. Four comparables have lower levels with finished area with either 576 or 600 square feet. Three comparables have basements, each comparable has central air conditioning, two comparables each have one fireplace, and each property has an

attached garage ranging in size from 528 to 607 square feet of building area. These properties are located in the same neighborhood as the subject property with sites ranging in size from 8,230 to 11,500 square feet of land area. The sales occurred from July 2018 to February 2019 for prices ranging from \$169,900 to \$216,500 or from \$133.67 to \$165.72 per square foot of above ground living area, including land. The appellant requested the subject's assessment be reduced to \$59,994.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,481. The subject's assessment reflects a market value of \$196,050 or \$175.67 per square foot of above ground 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 five tri-level style single family dwellings with wood siding ranging in size from 896 to 1,056 square feet of above-ground living area. The homes were built from 1959 to 1969. Each property has a lower level with finished area ranging in size from 448 to 576 square feet. Each comparable has central air conditioning, one comparable has a fireplace, and each property has a garage ranging in size from 288 to 528 square feet of building area. These properties are located in the same neighborhood as the subject property with sites ranging in size from 8,450 to 11,900 square feet of land area. The sales occurred from April 2018 to March 2019 for prices ranging from \$190,000 to \$215,000 or from \$198.86 to \$228.79 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 10 sales submitted by the parties to support their respective positions. All the comparables are similar to the subject in location and style. The Board gives less weight to appellant's comparable #3 due to the lack of either a basement or lower level finished area. Less weight is given to appellant's comparable #4 as the sale price appears to be an outlier in relation to the remaining comparables in the record. Less weight is given to board of review comparables #2, #3 and #5 due to their smaller dwelling sizes and/or their older ages relative to the subject dwelling. The Board gives most weight to appellant's comparables #1, #2 and #5 as well as board of review comparables #1 and #4 as these properties are most similar to the subject dwelling in size and most features. These properties sold for prices ranging from \$175,000 to \$210,000 or from \$163.74 to \$201.39 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$196,050 or \$175.67 per square foot of above-ground living area, including land, which is within the range established by the best sales in the record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction not 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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