



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

APPELLANT: Lance Johnson
DOCKET NO.: 19-03025.001-R-1
PARCEL NO.: 04-33-115-026

The parties of record before the Property Tax Appeal Board are Lance Johnson, 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: \$5,042
IMPR.: \$64,720
TOTAL: \$69,762

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 is improved with a two-story dwelling with wood siding containing 2,147 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full basement, central air conditioning, and a two-car attached garage with 420 square feet of building area. The property has a 7,410 square foot site and is located in Waukegan, Benton 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 improved with two-story dwellings with wood siding ranging in size from 1,864 to 2,470 square feet of living area. The dwellings were built from 1991 to 2005. Three comparables have unfinished basements, three comparables have central air conditioning, three comparables have one fireplace, and each property has a two-car attached garage with ranging in size from 400 to 480 square feet of building area. Each

comparable is located in the same neighborhood as the subject with sites ranging in size from 6,530 to 7,840 square feet of land area. The sales occurred from April 2018 to October 2018 for prices ranging from \$144,000 to \$215,000 or from \$76.76 to \$87.04 per square foot of living area, including land. The appellant requested the assessment be reduced to \$58,679.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,762. The subject's assessment reflects a market value of \$212,107 or \$98.79 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 improved with two-story dwellings with wood siding ranging in size from 2,138 to 2,204 square feet of living area. The dwellings were built from 2000 to 2004. Each comparable has an unfinished basement, three comparables have central air conditioning, and each property has a two-car attached garage ranging in size from 420 to 504 square feet of building area. Three comparables have one-fireplace and comparable #1 has an additional two-car detached garage with 400 square feet of building area. Each comparable is located in the same neighborhood as the subject with sites ranging in size from 6,970 to 33,020 square feet of land area. The sales occurred from March 2019 to August 2019 for prices ranging from \$232,500 to \$259,900 or from \$106.17 to \$121.22 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 parties submitted eight comparable sales to support their respective positions. The Board finds the best comparables to be board of review comparables #2 through #4 as these properties are most similar to property in land area, dwelling size, dwelling age and dwelling features. These three comparables sold for prices ranging from \$232,500 to \$242,000 or from \$106.17 to \$113.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$212,107 or \$98.79 per square foot of living area, including land, which is below the range established by the best comparable sales in this record, demonstrating the subject property is not overvalued. The Board gives less weight to the appellant's comparables as these properties are not as similar to the subject property in dwelling age, size, and/or features as are the best comparables found herein. The Board gives less weight to board of review comparable #1 as this property has a site that is significantly larger than the subject property's parcel and has an additional garage the subject property does not have. Based on this evidence the Board finds a reduction in the subject's assessment is 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lance Johnson, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085