



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

APPELLANT: Charles Rowell  
DOCKET NO.: 19-03027.001-R-1  
PARCEL NO.: 14-30-206-017

The parties of record before the Property Tax Appeal Board are Charles Rowell, 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:** \$23,644  
**IMPR.:** \$116,811  
**TOTAL:** \$140,455

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 two-story dwelling with wood siding containing 2,367 square feet of living area. The dwelling was built in 1988. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 400 square feet of building area. The property has a 10,295 square foot site and is located in Lake Zurich, Ela 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 two-story dwellings with wood siding ranging in size from 2,190 to 2,515 square feet of living area. The dwellings were built in 1988 or 1989. Each property has an unfinished basement, central air conditioning, and an attached two-car garage ranging in size from 400 to 512 square feet of building area. Four comparables have one fireplace. The comparables are located in the same neighborhood as

the subject with sites ranging in size from 10,040 to 17,520 square feet of land area. The sales occurred from August 2017 to November 2019 for prices ranging from \$337,000 to \$407,000 or from \$141.15 to \$172.17 per square foot of living area, including land. The appellant requested the assessment be reduced to \$135,653.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,455. The subject's assessment reflects a market value of \$427,045 or \$180.42 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 of frame construction ranging in size from 2,020 to 2,200 square feet of living area. The dwellings were built in 1988 or 1989. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a two-car attached 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 10,125 to 14,144 square feet of land area. The sales occurred from May 2018 to June 2019 for prices ranging from \$360,000 to \$415,000 or from \$178.22 to \$188.64 per square foot of living area, including land.

The board of review also submitted a written statement from the Ela Township Assessor's office stating that appellant's comparables #1, #2 and #3 back directly up to the train tracks in the subdivision, comparable #4 is an interior lot, and comparable #5 backs to Ela Road. The assessor's office statement also stated that board of review comparables #3 and #4 are interior lots and better represent typical sales in the subdivision.

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 nine comparable sales to support their respective positions. The comparables provided by both parties are similar to the subject property in location/subdivision, land area, dwelling style, relative dwelling size, dwelling age, and dwelling features. These comparables sold for prices ranging from \$337,000 to \$415,000 or from \$141.15 to \$188.64 per square foot of living area, including land. Two comparables, board of review sales #1 and #3, are very similar to the subject property in all respects, both sold in 2018 for \$415,000 or for \$188.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$427,045 or \$180.42 per square foot of living area, including land, which is above the overall price range but within the range on a square foot basis established by the comparable sales in this record. After considering the sales in this record, the Board finds the assessment of

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the subject property as established by the board of review is correct and 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

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