



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

APPELLANT: Scott Everhart
DOCKET NO.: 19-03031.001-R-1
PARCEL NO.: 14-09-106-016

The parties of record before the Property Tax Appeal Board are Scott Everhart, 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: \$30,444
IMPR.: \$148,916
TOTAL: \$179,360

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 of brick exterior construction with 3,131 square feet of living area. The dwelling was built in 1991. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 736 square feet of building area. The property has a 40,435 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales improved with two-story dwellings of brick, frame or brick and frame construction ranging in size from 2,832 to 4,282 square feet of living area. The dwellings were built from 1985 to 1995. Each property has an unfinished basement, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 612 to 882 square feet of building area. Six of the comparables are located in the same

neighborhood as the subject with sites ranging in size from 38,272 to 60,660 square feet of land area. The sales occurred from February 2018 to November 2019 for prices ranging from \$370,000 to \$575,000 or from \$130.65 to \$162.41 per square foot of living area, including land. The appellant requested the assessment be reduced to \$157,551.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,360. The subject's assessment reflects a market value of \$545,333 or \$174.17 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 five comparable sales improved with two-story dwellings of brick, frame or brick and frame construction ranging in size from 2,757 to 3,283 square feet of living area. The dwellings were built from 1988 to 1995. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 506 to 946 square feet of building area. Each comparable is located in the same neighborhood as the subject with sites ranging in size from 39,093 to 52,322 square feet of land area. The sales occurred from February 2018 to July 2019 for prices ranging from \$500,000 to \$545,000 or from \$153.82 to \$184.98 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 twelve comparable sales to support their respective positions. The Board gives less weight to appellant's comparable #4 as the home is approximately 37% larger than the subject dwelling. The remaining comparables provided by both parties are similar to the subject property in location, land area, dwelling style, relative dwelling size, age, and features. These comparables sold for prices ranging from \$370,000 to \$545,000 or from \$130.65 to \$184.98 per square foot of living area, including land. The record contains no explanation for the wide divergence in purchase prices for the comparables on a square foot basis given the fact that the homes are relatively similar. Nevertheless, the subject's assessment reflects a market value of \$545,333 or \$174.17 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 best comparable sales in this record. After considering the sales in this record, the Board finds the assessment of 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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