



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

APPELLANT: Charles and Kathy Coburn
DOCKET NO.: 19-03266.001-R-1
PARCEL NO.: 15-09-108-018

The parties of record before the Property Tax Appeal Board are Charles and Kathy Coburn, the appellants, 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: \$39,935
IMPR.: \$151,379
TOTAL: \$191,314

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 of wood siding exterior construction with 2,884 square feet of living area. The dwelling was constructed in 1989 and is approximately 30 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 462 square foot garage. The property has an approximately 19,937 square foot site and is located in Vernon Hills, Vernon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located from 0.04 to 0.09 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 12,020 to 16,260 square feet of land area and are improved with two-story homes of wood siding exterior construction with 2,884 or 3,107 square feet of living area. The dwellings are from 28 to 30 years old. The homes each have a basement with finished area, central air conditioning, a fireplace, and a 462 or 770 square foot garage.

Comparable #3 has a sunroom. The comparables sold from February 2016 to September 2019 at prices ranging from \$505,000 to \$555,000 or from \$173.48 to \$192.44 per square foot of living area, including land.

The appellants also submitted a letter contending that the appellants' comparables are all the same "Winthrop" model homes, whereas the board of review's comparables are all different higher selling models within the subject's subdivision. The appellants further state that the appellants' four comparables demonstrate a downward trend in sale prices for the "Winthrop" model homes.

Based on this evidence, the appellants requested a total assessment of \$180,962 which would reflect a market value of \$542,940 or \$188,26 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,314. The subject's assessment reflects a market value of \$581,678 or \$201.69 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 nine equity comparables set forth on two grids. The second grid of five comparables has been renumbered as #5 through #9, respectively.

The comparables are located from 0.07 to 0.30 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 11,985 to 17,604 square feet of land area and are improved with two-story homes of frame construction ranging in size from 2,662 to 3,060 square feet of living area. The dwellings were built from 1989 to 1991. The homes each have a basement, six of which have finished area, central air conditioning, a fireplace, and a 441 or 651 square foot garage. The comparables sold from March 2018 to June 2019 at prices from \$491,000 to \$595,000 or from \$180.68 to \$222.85 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants again stated that none of the board of review's comparables are "Winthrop" model homes like the subject. The appellants asserted that the board of review included the top five highest selling homes in the subject's subdivision in 2018 in its set of comparables.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of thirteen comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2, and #3, which were sold more remotely in time than the other comparables. The Board also gives less weight to the board of review's comparables #2, #4, #6, and #8, which differ from the subject in garage size and/or lack a finished basement.

The Board recognizes the appellants' contention that the "Winthrop" model homes are more marketable than other models. However, the Board finds the only evidence presented by the appellants to support this contention were sales too remote in time to be probative of the subject's market value as of the January 1, 2019 assessment date. Therefore, the Board has not relied on the appellants' argument.

The Board finds the best evidence of market value to be the appellant's comparable #4 and the board of review's comparables #1, #3, #5, #7, and #9, which are more similar to the subject in dwelling size, age, location, and most features. These most similar comparables sold for prices ranging from \$505,000 to \$595,000 or from \$175.10 to \$217.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$581,678 or \$201.69 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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:

February 15, 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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