



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

APPELLANT: Michael Weiland
DOCKET NO.: 19-05292.001-R-1
PARCEL NO.: 07-10-306-015

The parties of record before the Property Tax Appeal Board are Michael Weiland, the appellant, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$17,583
IMPR.: \$79,084
TOTAL: \$96,667

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 "Colonial" style home of wood-siding exterior construction with 2,581 square feet of living area. The home was built in 1987 and has an effective age of 1988.¹ Features of the home include a basement, central air conditioning, a fireplace, and a 2-car garage. The subject has an approximately 14,249 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$290,000 as of August 22, 2018.

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review which the Board finds to be the best evidence of the subject's features and amenities.

Under the sales comparison approach to value, the appraiser analyzed the sales of three comparables located from 0.67 to 0.89 of a mile from the subject property.² The parcels range in size from 10,455 to 13,200 square feet of land area and are improved with two-story "Colonial" style homes of wood siding exterior construction ranging in size from 1,998 to 2,628 square feet of living area.³ The dwellings are from 27 to 41 years old. Each home has a basement, two of which were reported to have finished area, central air conditioning, a fireplace, and a 2-car garage.⁴ The comparables sold from May 2018 to August 2018 for prices ranging from \$274,900 to \$310,000 or from \$106.54 to \$155.16 per square foot of living area, including land. The appraiser adjusted each of the comparables for pertinent factors based on their similarities and differences from the subject and estimated a value of \$290,000 as of August 22, 2018.

The appellant submitted information on four additional comparable sales. These comparables are located either 0.3 or 0.4 of a mile from the subject property and two of the comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 9,222 to 22,285 square feet of land area and are improved with two-story homes of wood siding exterior construction ranging in size from 2,254 to 2,695 square feet of living area. The dwellings are from 31 to 33 years old. Each home has a basement, central air conditioning, and a 462 or 490 square foot garage. Three of the homes each have a fireplace. The comparables sold from November 2017 to May 2019 for prices ranging from \$260,000 to \$319,900 or from \$115.15 to \$125.11 per square foot of living area, including land.

The appellant also submitted a brief explaining that the appellant's comparables and the comparables examined by the appraiser are located either in the subject's "Pembroke" subdivision or the neighboring "Westgate" subdivision and are all less than one mile from the subject. The appellant further stated that homes in the "Westgate" subdivision were constructed by the same developer with the same models of homes after the construction of the "Pembroke" subdivision. The appellant included a table of additional comparable sales in the brief, but provided no information regarding these properties for the Board to conduct a meaningful analysis of these properties compared to the subject, and consequently, such sales are not described herein.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$96,667 which would reflect a market value of \$290,030 or \$112.37 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 \$113,407. The assessment reflects a market value of \$344,807 or \$133.59 per square foot of living area, land included, when using the 2019 three year average

² The appraiser also included information regarding two properties listed for sale but stated that such properties were not considered by the appraiser in estimating the market value of the subject, and thus, such properties are not described and are not considered by the Board herein.

³ Additional details regarding these properties not reported by the appraiser are found in the grid analysis of the appraiser's comparables presented by the board of review.

⁴ The board of review reported that the appraiser's comparable #3 has no finished basement area, whereas the appraiser reported that such comparable has finished basement area. The Board finds the best evidence of the basement features of these comparables is found in the board of review's grid analysis of the appraiser's comparables, which was not refuted by the appellant in written rebuttal.

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 a grid analysis of four comparable sales where the board of review's comparable #2 is the same property as the appellant's comparable #1. The submission also included a grid analysis of the comparables described in the appraisal (including the two properties which had not yet sold and were not considered by the appraiser), and a brief contending that the appellant's appraisal was prepared for the purpose of refinancing and that the subject's neighborhood is in a "more desirable location" than the comparables presented in the appraisal.

The board of review's comparables are located from 0.01 to 0.25 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 9,000 to 22,290 square feet of land area and are improved with two-story homes of wood siding exterior construction ranging in size from 2,226 to 2,695 square feet of living area. The dwellings were built from 1986 to 1988. Each home has a basement, two of which each have a recreation room, central air conditioning, a fireplace, and a 462 or 490 square foot garage. Comparable #1 has a gazebo and comparable #3 has an inground swimming pool. The comparables sold from August 2018 to September 2019 for prices ranging from \$304,000 to \$1,125,710 or from \$118.70 to \$499.43 per square foot of living area, including land.

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

In written rebuttal, the appellant argued that the "Westgate" subdivision, where the appraiser's comparable #1 is located, is "essentially identical" to the subject's neighborhood and that the appraiser's comparable #2 is located in a more desirable neighborhood than the subject's neighborhood with newer and larger homes. The appellant further contended that the sale price reported by the board of review for the board of review's comparable #4 must be an error as its assessed market value is \$286,258 and the property is currently a rental.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal of the subject property with a final value conclusion of \$290,000 as of August 22, 2018. Upon examining the comparables utilized in the report along with the adjustments, the Board finds that the comparables considered by the appraiser are all located outside of the subject's neighborhood. Consequently, the Board gives less weight to the appraiser's value conclusion as comparable properties within the subject's neighborhood were available. The Board will however examine the raw sales data presented by the parties.

The record contains an additional seven comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appraisal comparables and the appellant's comparables #3 and #4, due to their locations outside the subject's neighborhood. The Board gives less weight to the board of review's comparables #1 and #3, which have a recreation room, gazebo, and/or inground swimming pool which the subject does not feature. The Board gives less weight to the board of review's comparable #4, which appears to be an outlier in the subject's neighborhood based on its substantially higher sale price relative to the remaining comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review's comparable #2 and the appellant's comparable #2, which are similar to the subject in dwelling size, age, location within the subject's neighborhood, and most features. These comparables sold in April and May 2019 for prices of \$282,000 and \$319,900 or \$124.22 and \$118.70 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$344,807 or \$133.59 per square foot of living area, including land, which is above the range established by the best comparables 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 commensurate with the appellant's request is 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:

March 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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