



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

APPELLANT: Anthony & Carol Niec
DOCKET NO.: 19-05780.001-R-1
PARCEL NO.: 06-36-301-026

The parties of record before the Property Tax Appeal Board are Anthony & Carol Niec, 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 **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: \$22,822
IMPR.: \$114,825
TOTAL: \$137,647

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 vinyl siding exterior construction with 2,704 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement with finished area, central air conditioning and a 1,042 square foot 3-car garage. The property has a 20,502 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$363,000 as of January 1, 2019. The appraisal was prepared by Paul A. Smith, a certified residential real estate appraiser.

The intended use of the appraisal report was for a tax appeal with intended users identified as Avon Township Assessor and Lake County Board of Review. The appraisal, as submitted to the

Property Tax Appeal Board, presents details for three gridded comparable sales. However, the report contains photographs, commentary and an aerial map for a total of nine comparable properties. Due to the absence of details on six comparable properties, the Board is not able to meaningfully analyze and/or consider the credibility or reliability of the appraiser's opinion of value for the subject as shown in the appraisal. Therefore, the Board shall analyze the raw sales for the three comparable properties submitted by the appellants.

The three comparable sales contained in the appraisal are located within 0.28 of a mile from the subject property. The comparables have sites that range in size from 8,400 to 19,685 square feet of land area and are improved with two-story dwellings with "average" quality construction that range in size from 2,619 to 2,842 square feet of living area. The homes were built in either 1995 or 2002. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a 2-car or a 4-car garage. The comparables sold from May to September 2018 for prices ranging from \$382,500 to \$400,000 or from \$134.59 to \$152.73 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$120,988 which reflects a market value equivalent to the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,189. The subject's assessment reflects a market value of \$438,398 or \$162.13 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 comparables located within 0.33 of a mile from the subject property. Board of review comparables #3 and #5 are the same properties as the appellants' appraisal comparables #1 and #3. The comparables have sites that range in size from 8,400 to 23,520 square feet of land area and are improved with two-story dwellings of vinyl or wood siding exterior construction that range in size from 2,395 to 3,083 square feet of living area. The homes were built from 1995 to 2001. Each comparable has a basement, three with finished area, central air conditioning, one fireplace and a garage ranging in size from 504 to 810 square feet of building area. The comparables sold from June 2018 to May 2020 for prices ranging from \$382,500 to \$525,000 or from \$134.59 to \$170.29 per square foot of living area, land included.

The board of review also submitted a memorandum containing an offer to settle with a total assessment of \$137,647 for the subject property. Comments from the board of review stated: "The LCBOR was unable to contact the appellants prior to the appeals[sic] final due date." Based on this evidence, the board of review requested the subject's assessment be reduced to \$137,647 which equates to a market value of \$418,507 or \$154.77 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.

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

As an initial matter, the Board notes that on February 17, 2022, the appellants notified the PTAB by email of their decision to reject the board of review's offer to settle.

The appellants submitted an incomplete appraisal missing necessary pages and the board of review submitted three unique comparable sales for the Board's consideration. The Board gives less weight to the opinion of value contained in the appraisal as six of the appraiser's nine comparables were missing from the record. The Board has, however, considered the three raw comparable sales submitted with the appellants' appraisal. The Board gives less weight to the appraisal comparables #2 and #3 along with board of review comparables #2, #4 and #5 which differ from the subject in unfinished basement area compared to the subject's finished basement and/or sold in 2020, less proximate in time to the January 1, 2019 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the remaining two comparables which are more similar to the subject in location, age, dwelling size and features. These properties sold in June 2019 and June 2018 for prices of \$525,000 and \$400,000 or for \$170.29 and \$152.73 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$438,398 or \$162.18 per square foot of living area, land included, which is bracketed by the two best comparable sales in this record. However, given the Lake County Board of Review's recommendation to lower the subject's total assessment to \$137,647, which would place the subject's estimated market value based on its assessment closer to the common comparable sale presented by the parties and thus, the Board finds a reduction in the subject's assessment 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

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

APPELLANT

Anthony & Carol Niec
1288 Prairie Trail
Grays Lake, IL 60030

COUNTY

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