



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

APPELLANT: Dale & Linda Lomax
DOCKET NO.: 19-06377.001-R-1
PARCEL NO.: 12-20-401-016

The parties of record before the Property Tax Appeal Board are Dale & Linda Lomax, 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: \$81,198
IMPR.: \$112,820
TOTAL: \$194,018

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 1.5-story dwelling of wood siding exterior construction with 2,197 square feet of living area. The dwelling was constructed in 1967 and has an effective age of 1973. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 576 square foot garage. The property has an 11,200 square foot site and is located in Lake Bluff, Shields 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 within 0.07 of a mile from the subject property and in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 10,400 to 12,480 square feet of land area and are improved with 1-story or 2-story dwellings of brick exterior construction that range in size from 1,515 to 2,471 square feet of living area. The dwellings were built from 1953 to 1963. Three comparables have a basement with two having finished area. Each comparable has central air

conditioning, one or two fireplaces and a garage ranging in size from 420 to 500 square feet of building area. The properties sold in 2017 and 2018¹ for prices ranging from \$310,000 to \$460,000 or from \$125.46 to \$256.41 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$138,319 which reflects a market value of \$414,998 or \$188.89 per square foot of living area, land included, when applying 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 \$194,018. The subject's assessment reflects a market value of \$589,900 or \$268.50 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 three comparable sales located in the same assessment neighborhood as the subject property. The comparables have sites that range in size from 11,290 to 15,000 square feet of land area and are improved with 1.5-story or 2-story dwellings of brick or wood siding exterior construction that range in size from 2,184 to 2,418 square feet of living area. The homes were built from 1965 to 1969. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 441 to 600 square feet of building area. The properties sold from July 2017 to June 2018 for prices ranging from \$603,500 to \$730,000 or from \$256.57 to \$301.90 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #2 and #3 which are substantially smaller than the subject in dwelling size. The Board gives reduced weight to the appellants' comparable #4 along with board of review comparable #3 which sold in 2017, 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 appellants' comparable #1 along with board of review comparables #1 and #2 which are more similar to the subject in location, age, dwelling size and other features. These comparables sold in January and June 2018 with the appellants' comparable #1 reported to be sold simply in 2018, for prices ranging from \$460,000 to \$730,000 or from \$256.41 to \$301.90 per square foot of living area, including land. Board of review comparable #1 is most similar to the subject in location, age, design, dwelling size and

¹ The appellants reported year of sale only for its comparable sales.

features. This property sold in June 2018 for \$605,000 or \$256.57. The subject's assessment reflects a market value of \$589,900 or \$268.50 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from 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:

April 19, 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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