



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

APPELLANT: Steven Anderson  
DOCKET NO.: 19-06864.001-R-1  
PARCEL NO.: 05-14-220-001

The parties of record before the Property Tax Appeal Board are Steven Anderson, 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:** \$ 7,408  
**IMPR.:** \$78,682  
**TOTAL:** \$86,090

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 dwelling of wood siding exterior construction that has 2,777 square feet of living area. The dwelling was constructed in 2004. The home features a crawl space foundation, central air conditioning, a fireplace and a 576 square foot attached garage. The subject parcel contains 8,760 square feet of land area. The subject property is located in Grant Township, Lake County.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and assessment inequity as the bases of the appeal. The subject's land assessment was not challenged. In support of these arguments, the appellant submitted a grid analysis of three suggested comparables located from 1.2 to 2.7 miles from the subject. The comparables consist of two-story dwellings of wood siding exterior construction that were built from 1980 to 2005. The comparables have a full or partial finished basement, central air conditioning, one or two fireplaces and a garage that range in size from 576 to 638 square feet of building area. The

dwelling range in size from 2,772 to 3,334 square feet of living area and are situated on sites that range in size from 8,398 or 21,749 square feet of land area. The comparables sold from March and May 2019 for prices ranging from \$257,500 to \$280,000 or from \$83.98 to \$92.89 per square foot of living area including land.

These same comparables have improvement assessments ranging from \$82,406 to \$96,367 or from \$25.93 to \$29.73 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$116,255. The subject's assessment reflects an estimated market value of \$353,468 or \$127.28 per square foot of living area including land area when applying Lake County's 2019 three-year average median level of assessment of 32.89%. The subject property has an improvement assessment of \$108,847 or \$39.20 per square foot of living area.

In support of the subject's assessment, the board of review submitted a grid analysis of five suggested comparables located from .25 to 1.32 miles from the subject. The comparables consist of 1.75 or 2-story dwellings of brick or wood siding exterior construction that were built from 1994 to 2008. One comparable has an unfinished basement while four comparables have a crawl space foundation. Each comparable has central air conditioning; three comparable have one or two fireplaces; and three comparables have an attached or detached garage that range in size from 441 to 840 square feet of building area. The dwellings range in size from 1,532 to 2,400 square feet of living area and are situated on sites that range in size from 6,430 to 12,960 square feet of land area. The comparables have improvement assessments ranging from \$67,316 to \$110,242 or from \$41.22 to \$45.93 per square foot of living area.

Comparables #2 and #3 sold in June 2017 and August 2016 for \$215,000 and \$267,000 or \$140.34 and \$139.06 per square foot of living area including land, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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.

The parties submitted five comparable sales for the Board's consideration. The Board gave less weight to comparable sale #2 submitted by the appellant due to its older age when compared to the subject. The Board also gave less weight to the two comparable sales submitted by the board of review as these properties sold in in 2016 or 2017, which are dated and less indicative of market value as of the subject's January 1, 2019 assessment date. Additionally, these two comparables are smaller in dwelling size than the subject, which further detracts from the weight of the evidence.

The Board finds the remaining two comparable sales submitted by the appellant are more similar when compared to the subject in location, land area, design, age, and sold more proximate in time to the subject's assessment date of January 1, 2019. However, these comparables have a superior finished basement and are somewhat larger in dwelling size. These comparables sold in March and April of 2019 for prices of \$280,000 and \$275,000 or \$83.98 and \$84.05 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$353,468 or \$127.28 per square foot of living area including land, which is considerably more than the two most similar comparable sales contained in this record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

The appellant also argued that the subject's assessment was inequitable. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds that after considering the reduction in the subject's assessment based on the overvaluation argument, the subject property is uniformly assessed and no further reduction in is warranted.

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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