



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

APPELLANT: Philip & Christine Smith
DOCKET NO.: 19-08435.001-R-1
PARCEL NO.: 04-33-205-004

The parties of record before the Property Tax Appeal Board are Philip and Christine Smith, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich, 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: \$8,260
IMPR.: \$58,936
TOTAL: \$67,196

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 is improved with a bi-level/raised ranch style dwelling of wood siding exterior construction with 1,320 square feet of above ground living area. The dwelling was built in 1998. Features of the home includes a 1,056 square foot finished lower level, central air conditioning, and an attached garage with 462 square feet of building area. The property has a site with approximately 16,170 square feet of land area and is located in Beach Park, Benton Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on seven comparable sales described as one-story dwellings of wood siding construction ranging in size from 1,176 to 1,494 square feet of above ground living area. The dwellings were built from 1985 to 2001. Each comparable has a basement or lower level with two having finished area. Six comparables have central air conditioning and one

fireplace. Each property has a garage ranging in size from 320 to 720 square feet of building area. These properties have sites ranging in size from 8,712 to 33,541 square feet of land area and are located from .33 to .82 of one mile from the subject property. The sales occurred from May 2018 to June 2019 for prices ranging from \$140,000 to \$203,500 or from \$106.38 to \$144.97 per square foot of above ground living area, including land. The appellants requested the subject's improvement assessment be reduced to \$59,927.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,196. The subject's assessment reflects a market value of \$204,305 or \$154.78 per square foot of above ground 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 improved with one ranch style dwelling and two bi-level/raised ranch style dwellings ranging in size from 1,164 to 1,494 square feet of above ground living area. The homes were built from 1985 to 1999. Comparables #1 and #2 have finished lower levels with 1,008 and 1080 square feet, respectively. Comparable #3 has an unfinished full basement. Each comparable has central air conditioning and an attached garage ranging in size from 504 to 600 square feet of building area. Comparables #1 and #3 have one fireplace. These properties have sites ranging in size from 18,690 to 40,080 square feet of land area and are located from .30 to 1.16 miles from the subject property. The sales occurred from March 2018 to August 2019 for prices ranging from \$203,500 to \$245,000 or from \$136.21 to \$176.12 per square foot of above ground living area, including land. Board of review comparable #3 is the same property as appellant's comparable #6.

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 nine comparables submitted by the parties to support their respective positions with one comparable being common to both parties. The Board gives less weight to appellants' comparable #3 as the price appears to be an outlier when contrasted with the remaining comparables submitted by the parties. The Board gives less weight to appellants' comparables #2, #4, #5, #6 and #7 due to their unfinished basements and the fact comparable #7 has no fireplace or central air conditioning, features the subject has. The Board gives less weight to board of review comparable #3 due to the lack of finished basement area, unlike the subject property that has a finished lower level. The Board gives most weight to appellants' comparable #1 and board of review comparables #1 and #2 as each property has finished basement or finished lower level, more similar to the subject that has a finished lower level. Additionally, the board of review comparables are most similar to the subject in style, each being improved with a bi-level/raised ranch style dwelling like the subject property. These most similar comparables

sold for prices ranging from \$169,000 to \$245,000 or from \$140.83 to \$176.12 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$204,305 or \$154.78 per square foot of above ground living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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:

May 17, 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

Philip & Christine Smith, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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