



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

APPELLANT: Mr. & Mrs. Douglas Gisby
DOCKET NO.: 19-08437.001-R-2
PARCEL NO.: 16-20-202-004

The parties of record before the Property Tax Appeal Board are Mr & Mrs. Douglas Gisby, the appellants, by Jessica Hill-Magiera, Attorney at Law 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: \$114,329
IMPR.: \$179,482
TOTAL: \$293,811

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 one-story dwelling of brick exterior construction with 3,673 square feet of living area. The dwelling was constructed in 1976. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, a 598 square foot garage and an 800 square foot inground swimming pool. The property has an approximately 40,075 square foot site size and is located in Highland Park, West Deerfield Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.86 of a mile from the subject property. The comparables have sites that range in size from 40,511 to 76,666 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior

¹ The Board finds the best description of the subject's basement finish was reported in the subject's property record card submitted by the board of review.

construction that range in size from 3,450 to 3,976 square feet of living area. The dwellings were built from 1969 to 1986. Four comparables have a basement with one having finished area. Four comparables have central air conditioning. Each comparable has from one to three fireplaces and a garage ranging in size from 600 to 980 square feet of building area. The properties sold from April 2018 to October 2019 for prices ranging from \$424,200 to \$820,000 or from \$106.89 to \$217.28 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$188,118 which reflects a market value of \$564,410 or \$153.66 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 \$293,811. The subject's assessment reflects a market value of \$893,314 or \$243.21 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 within 0.96 of a mile from the subject property. Board of review comparable #2 is the same property as the appellants' comparable #5. Two of the comparables each have sites with 76,670 square feet of land area. The sites are improved with one-story dwellings of brick or wood siding exterior construction that range in size from 3,268 to 3,774 square feet of living area that were built in either 1969 or 1970. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces and a garage ranging in size from 529 to 841 square feet of building area. Comparable #1 features an inground swimming pool. The properties sold in February or August 2018 for prices ranging from \$740,000 to \$830,000 or from \$206.01 to \$253.98 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel critiqued the board of review comparable #1 arguing the property was not comparable to the subject due to its smaller dwelling size. The attorney provided a grid with suggested "best" comparable sales. Counsel took issue with the Property Tax Appeal Board's decision-making process, arguing that use of a simple median sale price per square foot would be a fairer approach.

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 seven comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellants' comparables #2 and #4 which are less similar to the subject in age than other comparable properties in the record.

The Board finds the best evidence of market value to be the remaining comparables, including the parties' common property, which are more similar to the subject in location, age, design and dwelling size, although, only one of these five best comparables has an inground swimming pool like the subject and none have a finished basement which the subject property includes. These properties sold from February 2018 to October 2019 for prices ranging from \$575,000 to \$830,000 or from \$153.66 to \$253.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$893,314 or \$243.21 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall value basis and within the range on a per square foot basis. Given the subject's finished basement and inground swimming pool features, a value above the range of the best comparables appears to be logical. Therefore, after considering appropriate 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:

August 23, 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

Mr & Mrs. Douglas Gisby, 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