



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

APPELLANT: Helen Giza
DOCKET NO.: 19-08444.001-R-1
PARCEL NO.: 15-25-407-018

The parties of record before the Property Tax Appeal Board are Helen Giza, the appellant, 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: \$78,415
IMPR.: \$323,212
TOTAL: \$401,627

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 brick construction with 4,916 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with a 2,368 square foot recreation room, central air conditioning, two fireplaces and an attached garage with 818 square feet of building area. The subject property also has an inground swimming pool and two metal utility sheds.¹ The property has a site with approximately 43,320 square feet of land area and is located in Riverwoods, Vernon Township, Lake County.

¹ The best evidence of the subject's garage size was provided by the board of review which was supported by a copy of the subject's property record card containing a schematic diagram and the dimensions of the garage. The property record card also disclosed the subject property has an inground swimming pool and two metal utility sheds with a total of 198 square feet of building area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 4,485 to 5,627 square feet of living area. The homes were built from 1988 to 2005. The appellant described the comparables as having unfinished basements, central air conditioning, one to five fireplaces, and a garage ranging in size from 751 to 1,728 square feet of building area. The comparables have sites ranging in size from 44,577 to 77,537 square feet of land area and are located from approximately .27 to .93 of one mile from the subject property. The sales occurred from April 2017 to August 2019 for prices ranging from \$530,000 to \$1,100,000 or from \$112.72 to \$216.07 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$308,722.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$401,627. The subject's assessment reflects a market value of \$1,221,122 or \$248.40 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 four comparable sales improved with two-story dwellings of brick, aluminum and brick, or dryvit and brick exterior construction ranging in size from 4,253 to 4,811 square feet of living area. The homes were constructed from 2002 to 2018. Each property has a full basement with a recreation room ranging in size from 1,438 to 2,503 square feet, central air conditioning, one to three fireplaces, and an attached garage ranging in size from 956 to 1,017 square feet of building area. The comparables have sites ranging in size from 43,300 to 61,220 square feet of land area. The comparables sold from September 2018 to May 2019 for prices ranging from \$1,085,000 to \$1,350,000 or from \$255.11 to \$289.01 per square foot of living area, including land.

The board of review also provided a grid analysis that included appellant's comparables #1 through #4. The comparables were described as having attached garages ranging in size from 696 to 864 square feet of building area, which are smaller than described by the appellant. The board of review also reported that comparables #2, #3 and #4 have finished basement area ranging in size from 1,818 to 2,000 square feet whereas the appellant reported the comparables as having unfinished basements. The board of review submission further indicated that appellant's comparable #1 was an unqualified sale.

In rebuttal the appellant's counsel contends that board of review comparable sales #1, #3 and #4 are acceptable comparables. The appellant's counsel asserted that board of review sale #2 was not an acceptable comparable due to its location being over one mile from the subject property.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eleven comparables sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #1 due to differences from the subject dwelling in size as well as the fact the price seems to be an outlier in relation to the other sales in the record improved with dwellings of similar age. The Board gives less weight to appellant's comparables #2 through #6 due to differences from the subject dwelling in age and the fact that comparable #6 sold in April 2017, not as proximate in time to the assessment date as the remaining sales. The Board gives less weight to board of review comparable #2 due to differences from the subject dwelling in age and location. The Board finds the best evidence of market value to be appellant's comparable sale #7 and board of review comparables #1, #3 and #4. These comparables are improved with homes ranging in size from 4,253 to 5,091 square feet of living area and were built from 1998 to 2005. The comparables are similar to the subject in features with the exceptions that appellant's comparable #7 has an unfinished basement and none of the comparables has an inground swimming pool as does the subject property, suggesting each comparable would require an upward adjustment to make them more equivalent to the subject property. These properties sold from October 2018 to June 2019 for prices ranging from \$1,085,000 to \$1,250,000 or from \$216.07 to \$259.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,221,122 or \$248.40 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported when considering the possible adjustments to the comparables for finished basement area and inground swimming pool. Based on this evidence 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: June 21, 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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