



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

APPELLANT: Marjorie Everline  
DOCKET NO.: 19-08450.001-R-1  
PARCEL NO.: 04-27-110-010

The parties of record before the Property Tax Appeal Board are Marjorie Everline, the appellant, 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:** \$4,500  
**IMPR.:** \$38,791  
**TOTAL:** \$43,291

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 one-story dwelling of stone exterior construction with 1,380 square feet of living area. The dwelling was constructed in 1955. Features of the home include an unfinished basement, central air conditioning, two fireplaces, a 576 square foot garage and an inground swimming pool.<sup>1</sup> The property has an approximately 7,500 square foot site and is located in Zion, Zion Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.96 of a mile from the subject property. The comparables have sites that range in size from 6,098 to 8,712 square feet of land area and are improved with one-story dwellings of wood siding exterior construction that range in size from 1,337 to 1,449 square feet of living area. The dwellings were built from 1955

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<sup>1</sup> The Board finds the best description of the subject property was reported in the subject's property record card, submitted by the board of review.

to 1963. Each comparable has an unfinished basement and a garage with either 440 or 528 square feet of building area. Two comparables have central air conditioning. The properties sold from January 2018 to June 2019 for prices ranging from \$69,000 to \$107,900 or from \$51.61 to \$75.93 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$33,330 which reflects a market value of \$100,000 or \$72.46 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 \$43,291. The subject's assessment reflects a market value of \$131,624 or \$95.38 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 located from 1.01 to 1.23 miles from the subject property. The comparables have sites that range in size from 8,380 to 17,000 square feet of land area and are improved with one-story dwellings of brick, vinyl, stucco, or aluminum siding exterior construction that range in size from 1,192 to 1,498 square feet of living area. The homes were built from 1924 to 1948. Three comparables have an unfinished basement and one comparable has a concrete slab foundation. Each comparable has central air conditioning, three comparables have either one or two fireplaces and three comparables each have a garage ranging in size from 399 to 637 square feet of building area. The properties sold from March to October 2018 for prices ranging from \$125,000 to \$152,000 or from \$101.47 to \$105.88 per square foot of living area, land included.

The board of review also submitted a copy of the Multiple Listing Service sheet on the appellant's comparable #1 which depicts the property as being a bank owned property which was sold in 'as is' condition. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel stated that the board of review's comparable #1 was an acceptable comparable property and critiqued the board of review comparables #2, #3 and #4, arguing they should be given little, if any weight, due to lack of a garage, older age and/or differences in foundation type when compared to the subject. The appellant's counsel provided a grid analysis with comparable sales submitted by both parties. Counsel argued use of a median sale price per square foot as being a "fundamental concept" used in determining market value. The appellant's counsel took issue with the Property Tax Appeal Board's use of ranges for sale price and price per square foot of comparables when ruling on assessment appeals.

### **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 parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which, based on its per square foot sale price, appears to be an outlier when compared to other sales in the record. The Board gives less weight to the board of review's comparables #2, #3 and #4 which differ from the subject in age, garage amenity and/or foundation type.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in age, dwelling size, foundation type and other features, although none of these properties has an inground swimming pool feature which is present in the subject's improvements. These comparables sold in March 2018 and June 2019 for prices ranging from \$105,000 to \$135,000 or from \$72.46 to \$105.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$131,624 or \$95.38 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. 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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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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COUNTY

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