



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

APPELLANT: Glenna O'Doul
DOCKET NO.: 20-00053.001-R-1 through 20-00053.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Glenna O'Doul, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-00053.001-R-1	02-16-303-101	5,875	96,942	\$102,817
20-00053.002-R-1	02-16-303-102	3,525	0	\$3,525

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 2020 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 two parcels improved with a part one-story and part two-story dwelling of wood siding exterior construction containing 3,146 square feet of living area.¹ The dwelling was constructed in 1988. Features of the home include a crawl space foundation, central air conditioning, a fireplace, an attached 804 square foot garage and a detached 480 square foot garage. The channel front property has a combined site size of approximately 21,164 square feet and is located in Antioch, Antioch 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 from 0.56 of a mile to 1.63

¹ 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 which included a sketch of the improvements with dimensions and square footage of land area for the subject's two lots.

miles from the subject property. The comparables have sites that range in size from 10,380 to 16,200 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 2,728 to 3,228 square feet of living area. The dwellings were built from 1989 to 2006. Each comparable has a basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 484 to 1,048 square feet of building area. The properties sold from April 2018 to January 2020 for prices of \$270,000 and \$275,000 or from \$83.64 to \$100.81 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's combined total assessment be reduced to \$96,849 which reflects a market value of \$290,576 or \$92.36 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted two "Board of Review Notes on Appeal" disclosing the total combined assessment for the subject of \$106,342. The subject's assessment reflects a market value of \$319,441 or \$101.54 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% 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 0.94 of a mile from the subject property. The comparables have sites that range in size from 10,450 to 38,590 square feet of land area and are improved with two-story dwellings of wood siding exterior construction that range in size from 1,728 to 3,093 square feet of living area. The homes were built in 1974 or 2000. One comparable has a concrete slab foundation and two comparables have a basement with finished area. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 480 to 630 square feet of building area. Comparable #1 has an additional detached 576 square foot garage. The properties sold from December 2019 to August 2020 for prices ranging from \$250,000 to \$338,500 or from \$109.44 to \$144.68 per square foot of living area, land included.

The board of review also submitted comments asserting the subject property has a channel front location at the north end of East Loon Lake which provides for a pier space and boat access to the lake. A map depicting the proximity of the subject to East Loon Lake and board of review comparables was also submitted. The board of review identified its comparable #1 as having similar channel front/boat access as the subject property and contended that its comparables #2 and #3 lacked a channel front location or boat access to the lake. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 which sold in 2018, less proximate in time to the January 1, 2020 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the remaining comparables which sold more proximate in time to the assessment date at issue in this appeal, but present varying degrees of similarity to the subject in location, age, dwelling size, site size and other features. These properties sold from August 2019 to August 2020 for prices ranging from \$250,000 to \$338,500 or from \$83.64 to \$144.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$319,441 or \$101.54 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 preponderance of the evidence does not support a reduction in the subject's assessment.

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: September 20, 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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