



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

APPELLANT: Jamie Scoville
DOCKET NO.: 20-00079.001-R-1
PARCEL NO.: 01-11-316-001

The parties of record before the Property Tax Appeal Board are Jamie Scoville, 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:

LAND: \$6,852
IMPR.: \$58,359
TOTAL: \$65,211

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 is improved with a one-story dwelling of wood siding exterior construction containing 1,915 square feet of living area. The dwelling was built in 1960 but has a reported effective construction date of 1975. Features of the property include a slab foundation, a detached garage with 660 square feet of building area, and a 512 square foot inground swimming pool. The property has a 40,950 square foot site 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 improved with one-story dwellings of wood siding exterior construction ranging in size from 2,094 to 2,359 square feet of living area. The comparables were constructed from 1945 to 2007. Comparable #1 has an effective construction date of 1987. Two comparables have full basements with one having finished area

and two comparables have attached garages with 576 or 672 square feet of building area. Each comparable has central air conditioning and one or two fireplaces. The comparables have sites ranging in size from 40,510 to 103,010 square feet of land area and are located from approximately .03 to .19 miles from the subject property. The sales occurred from March 2019 to May 2020 for prices ranging from \$155,000 to \$220,000 or from \$71.20 to \$105.06 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$49,995.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,211. The subject's assessment reflects a market value of \$195,888 or \$102.29 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 four comparable sales improved with one-story dwellings of wood siding exterior construction ranging in size from 1,080 to 2,359 square feet of living area. The homes were built from 1945 to 1965. Comparables #1, #3 and #4 have effective construction dates of 1987, 1991, and 1992, respectively. One comparable has a basement partially finished with a recreation room, two comparables have a slab foundation and one comparable has a crawl space foundation. Each comparable has central air conditioning and one or two fireplaces. Three comparables have an attached or detached garage ranging in size from 320 to 576 square feet of building area. The comparables have sites ranging in size from 9,060 to 47,400 square feet of land area and are located from approximately .03 to .98 of one mile from the subject property. The sales occurred from March 2019 to December 2019 for prices ranging from \$139,900 to \$220,000 or from \$76.30 to \$129.54 per square foot of living area, including land. Board of review comparables #1 and #2 are the same property as appellant's comparables #1 and #2, respectively.

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 information on five comparable sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #3 due to differences from the subject dwelling in actual age and land area. The Board gives less weight to board of review comparables #3 and #4 due to differences from the subject dwelling in size and land area. The Board finds the two common comparables submitted by the parties are the best in the record. Neither of these comparables has an inground swimming pool, like the subject property, suggesting each would require an upward adjustment to make them more equivalent to the subject property for this feature. Appellant's comparable #2/board of review comparable #2 would require an upward adjustment as the property lacks a garage, a feature of the subject

property, and its older chronological age and older effective age than the subject dwelling. The two comparables would require downward adjustments as each has central air conditioning and one or two fireplaces, features the subject does not have. Appellant's comparable #2/board of review comparable #2 would also require a downward adjustment to account for its full basement with finished area, unlike the subject's slab foundation. These two similar comparables sold for prices of \$180,000 and \$220,000 or \$76.30 and \$105.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$195,888 or \$102.29 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. After considering the adjustments to the comparables for differences from the subject, the Board finds the assessment of the subject property as established by the board of review is correct and a reduction 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

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