



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

APPELLANT: Brandon Jaynes
DOCKET NO.: 20-00083.001-R-1
PARCEL NO.: 13-21-108-001

The parties of record before the Property Tax Appeal Board are Brandon Jaynes, 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 ***a reduction*** 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: \$38,381
IMPR.: \$132,268
TOTAL: \$170,649

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 two-story dwelling of wood siding exterior construction with 3,650 square feet of living area.¹ The dwelling was built in 2001. Features of the home include a full basement that is partially finished with a recreation room, central air conditioning, one fireplace, and an attached garage with 880 square feet of building area. The property has a site with approximately 16,550 square feet of land area and is located in River Grove, Cuba Township, Lake County.

¹ The parties agree on the size of the dwelling but disagree with the dwelling style. The Board finds that the subject property is improved with a two-story dwelling finding that the board of review describes the home as having 1,028 square feet of ground floor area and a total of 3,650 square feet of above ground living area, indicating the subject dwelling is a two-story home.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of frame or frame and brick construction ranging in size from 3,650 to 4,287 square feet of living area. The homes were built from 2001 to 2003. Each property has a basement with three having finished area, central air conditioning, one or two fireplaces, and one or two attached garages with from 687 to 892 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from .09 to .25 miles from the subject property. Comparables #3 and #4 are located along the same street and within one block of the subject property. The comparables have sites ranging in size from 15,246 to 17,860 square feet of land area. The sales occurred from October 2018 to July 2020 for prices ranging from \$440,000 to \$570,000 or from \$111.97 to \$137.02 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$170,649.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,649. The subject's assessment reflects a market value of \$530,637 or \$145.38 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 five comparable sales improved with 1-story, 1.75-story and 2-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from 3,270 to 4,505 square feet of living area. The homes were built from 1936 to 2001. Each property has a full or partial basement with two having finished area, one to three fireplaces, and an attached or detached garage ranging in size from 693 to 1,286 square feet of building area. Four comparables have central air conditioning. The comparables are located from .11 to 2.94 miles from the subject property. The comparables have sites ranging in size from 16,550 to 267,8980 square feet of land area. The sales occurred from November 2019 to September 2020 for prices ranging from \$505,000 to \$680,000 or from \$137.71 to \$203.36 per square foot of living area, including land. Board of review comparable #5 is the same property as appellant's comparable #1 although the parties differ slightly in the reported dwelling size and basement finish.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eight comparable sales with one property being common to the parties. The Board gives less weight to board of review comparables #1, #3 and #4 due to differences from the subject property in location, land area, age, dwelling size, and/or dwelling style. The Board finds the best evidence of market value to be the appellant's comparables as well as board of review comparables #2 and #5, which includes the common sale. Appellant's comparable #3 and board of review comparable #2 would require an upward adjustment due to

the lack of finished basement area. These best comparables sold for prices ranging from \$440,000 to \$570,000 or from \$111.97 to \$146.80 per square foot of living area, including land. Appellant's comparables #3 and #4 are identical to the subject in size and most similar to the subject in location. These properties sold in October 2018 and March 2020, for prices of \$479,000 and \$440,000 or \$131.23 and \$120.55 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$530,637 or \$145.38 per square foot of living area, including land. Only one comparable has an overall price greater than the market value reflected by the subject property's assessment and only one comparable has a price per square foot of living area, including land, greater than the subject property. The two best comparables in terms of location and dwelling size have prices below the market value reflected by the subject's assessment. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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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