



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

APPELLANT: Thomas Eppers
DOCKET NO.: 20-00084.001-R-1
PARCEL NO.: 02-22-203-005

The parties of record before the Property Tax Appeal Board are Thomas Eppers, 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: \$8,124
IMPR.: \$85,470
TOTAL: \$93,594

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 a two-story dwelling of wood siding exterior construction built in 2006 containing 2,950 square feet of living area. Features of the home include an unfinished full basement, central air conditioning, one fireplace, and an attached garage with 462 square feet of building area. The property has a 7,800 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 four comparable sales improved with two-story dwellings of wood siding exterior construction ranging in size from 2,913 to 3,366 square feet of living area. The homes were built from 2004 to 2008. Each property has a full basement with one having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 440 to 640 square feet of building area. The comparables have sites ranging in size from 8,130

to 15,350 square feet of land area and are located from approximately .15 to .48 of one mile from the subject property. The comparables sold from June 2019 to April 2020 for prices ranging from \$260,000 to \$310,000 or from \$88.90 to \$95.19 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$88,657.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,594. The subject's assessment reflects a market value of \$281,147 or \$95.30 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 a grid analysis of the comparables used by the board of review at the board of review level appeal and a grid analysis of the appellant's comparables used at the board of review level hearing.

The board of review provided six comparables used at the county level hearing that includes the four comparables submitted by the appellant in the instant appeal. The two additional comparables are composed of two-story dwellings of wood siding exterior construction built in 2004 and 2006 containing 2,914 and 3,163 square feet of living area, respectively. Each comparable has a full basement finished with a recreation room, central air conditioning, one fireplace and an attached garage with 440 or 851 square feet of building area. These properties have sites with 8,640 or 9,120 square feet of land area and are located within .14 of one mile from the subject property. The comparables sold in June 2019 and October 2019 for prices of \$299,000 and \$305,500 or \$102.61 and \$96.59 per square foot of living area, including land, respectively.

The board of review also submitted the grid analysis of the seven comparables used by the appellant at the board of review level appeal that includes one additional comparable that has not been previously discussed that is improved with a two-story dwellings of wood siding construction built in 2004 containing 2,593 square feet of living area. The home has a full unfinished basement, central air conditioning, one fireplace and an attached garage with 418 square feet of building area. This property has an 11,550 square foot site and is located approximately .26 of one mile from the subject property. This property sold in July 2019 for a price of \$252,000 or \$97.18 per square foot of living area, including land.

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 this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven comparables submitted by the parties that are improved with dwellings similar to the subject in style, age, size and most features. The comparables are also similar to the subject in land area and location. These properties sold for prices ranging from

June 2019 to April 2020 for prices ranging from \$252,000 to \$310,000 or from \$88.90 to \$102.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$281,147 or \$95.30 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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:

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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