



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

APPELLANT: James Saunders
DOCKET NO.: 20-00092.001-R-1
PARCEL NO.: 04-32-402-036

The parties of record before the Property Tax Appeal Board are James Saunders, 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: \$8,252
IMPR.: \$55,748
TOTAL: \$64,000

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 1,736 square feet of living area. The dwelling was built in 2003. Features of the home include an unfinished basement, 2½ bathrooms, and an attached garage with 462 square feet of building area. The property has a 14,370 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings of wood siding or vinyl siding exteriors ranging in size from 1,911 to 2,398 square feet of living area. The homes were built in 2001 to 2007. Each property has an unfinished basement, one fireplace, 2½ bathrooms, and an attached garage ranging in size from 420 to 484 square feet of building area. Four comparables have central air conditioning. These properties have sites

ranging in size from 7,840 to 12,200 square feet of land area and are located from approximately .05 to .70 of one mile from the subject property. The sales occurred from October 2018 to March 2020 for prices ranging from \$186,500 to \$224,000 or from \$85.49 to \$105.08 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$57,282.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,118. The subject's assessment reflects a market value of \$201,616 or \$116.14 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 with comparable sale #2 being the same property as appellant's comparable sale #2. The comparables are improved with two-story dwellings of wood siding or vinyl siding exterior construction ranging in size from 1,701 to 1,970 square feet of living area. The homes are built in 2004 or 2007. Each comparable has an unfinished basement, central air conditioning, and an attached garage ranging in size from 400 to 525 square feet of building area. The comparables have 1½ or 2½ bathrooms and two comparables have a fireplace. The comparables have sites ranging in size from 7,410 to 15,790 square feet of land area and are located from .14 to .23 of one mile from the subject property. The sales occurred from August 2018 to December 2019 for prices ranging from \$205,000 \$209,000 or from \$105.08 to \$116.63 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 comparable sales in this record support a reduction in the subject's assessment.

The record contains seven comparable sales submitted by the parties with one comparable being common to both parties. The Board gives less weight to appellant's comparables #1, #4 and #5 as these properties are improved with homes that are approximately 24% or 38% larger than the subject dwelling. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 as well as the board of review comparable sales, which includes the common sale. These most similar comparables range in size from 1,701 to 1,970 square feet of living area and are similar to the subject in age. The comparables, however, are superior to the subject in features as each has central air conditioning and three of the comparables have a fireplace, features the subject does not have, suggesting each would require a downward adjustment to make the comparables more equivalent to the subject property. These comparables sold for prices ranging from \$186,500 to \$209,000 or from \$97.59 to \$120.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$201,616 or \$116.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record but excessive given the subject property is inferior to the

comparables in features. Based on this evidence the Board finds a reduction in the subject's assessment is 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: July 19, 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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