



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

APPELLANT: Adam Chroman
DOCKET NO.: 20-00224.001-R-1
PARCEL NO.: 16-26-404-004

The parties of record before the Property Tax Appeal Board are Adam Chroman, 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: \$59,124
IMPR.: \$46,820
TOTAL: \$105,944

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 2-story dwelling of wood siding exterior construction with 1,328 square feet of living area. The dwelling was constructed in 1920. Features of the home include an unfinished basement, one fireplace and a 504 square foot garage. The property has an approximately 8,330 square foot site and is located in Highland Park, Moraine 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 located within 0.47 of a mile from the subject property. The comparables have sites that range in size from 5,920 to 10,000 square feet of land area and are improved with 1.5-story or 2-story dwellings of stucco, wood siding or stucco and vinyl siding exterior construction that range in size from 1,032 to 1,982 square feet of living area. The dwellings were built from 1922 to 1925. Comparable #3 has an effective year

built of 1940. Each comparable has a basement, two with finished area and a garage ranging in size from 220 to 528 square feet of building area. Two comparables have central air conditioning and three comparables each have one fireplace. The properties sold from August 2018 to March 2020 for prices ranging from \$240,000 to \$372,500 or from \$146.32 to \$232.56 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$96,047 which reflects a market value of \$288,170 or \$217.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,944. The subject's assessment reflects a market value of \$318,246 or \$239.64 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 located within 0.42 of a mile from the subject property. The comparables have sites that range in size from 3,840 to 10,000 square feet of land area and are improved with 1.5-story or 2-story dwellings with a mixture of wood siding, brick, stucco and wood shingle exterior construction that range in size from 1,404 to 1,952 square feet of living area. The homes were built from 1913 to 1950. Each comparable has a basement, three with finished area, one fireplace and a garage ranging in size from 220 to 360 square feet of building area. Three comparables have central air conditioning. The properties sold from March 2019 to November 2020 for prices ranging from \$350,000 to \$525,000 or from \$179.30 to \$310.23 per square foot of living area, land included. 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 nine comparable sales for the Board's consideration. The Board gives less weight to each of the appellant's comparables which differ from the subject in effective age, design, dwelling size and/or sold in 2018 less proximate to the January 1, 2020 assessment date at issue. The Board gives less weight to the board of review comparables #2, #4 and #5 which differ from the subject in age, design and/or dwelling size.

The Board finds the best evidence of market value to be board of review comparables #1 and #3 which are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold in March 2019 and November 2020 for prices of \$355,000 and \$373,000 or for \$211.81 and \$265.67 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$318,246 or \$239.64 per square foot of living

area, including land, which falls below the range established by the best comparable sales in this record on an overall basis and is bracketed by the two best comparables on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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: 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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