



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

APPELLANT: Jeffrey Jones
DOCKET NO.: 20-00225.001-R-1
PARCEL NO.: 16-34-104-016

The parties of record before the Property Tax Appeal Board are Jeffrey Jones, 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: \$71,627
IMPR.: \$159,732
TOTAL: \$231,359

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 brick and vinyl siding exterior construction with 3,020 square feet of living area. The dwelling was constructed in 1964 and has an effective age of 1980. Features of the home include a full basement with a recreation room, central air conditioning, a fireplace and a 441 square foot garage. The property has a 12,510 square foot site and is located in Deerfield, Moraine 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 located within the same assessment neighborhood code as the subject. The parcels range in size from 9,720 to 20,920 square feet of land area and are improved with two-story dwellings of brick, wood siding or brick and wood siding exterior construction. The homes were built from 1963 to 1967 with two comparables having effective ages of 1969 and 1974. The dwellings range in size from 2,742 to 3,449 square

feet of living area. Four of the comparables have basements, two of which have recreation rooms, and comparable #1 has a concrete slab foundation. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 442 to 552 square feet of building area. The comparables sold from April 2018 to April 2020 for prices ranging from \$472,000 to \$715,000 or from \$136.85 to \$216.67 per square foot of living area, including land.

Based on this evidence, the appellant requested a total reduced assessment of \$216,412 which reflects a market value of \$649,301 or \$215.00 per square foot of living area, including land, 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 \$231,359. The subject's assessment reflects a market value of \$694,980 or \$230.13 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 located within the same assessment neighborhood code as the subject. The parcels range in size from 9,410 to 18,290 square feet of land area and are improved with two-story dwellings of brick or brick and wood siding exterior construction. The homes were built from 1964 to 1966 with two comparables having effective ages of 1982 and 1983. The dwellings range in size from 2,862 to 3,294 square feet of living area. Each comparable has a basement, one of which has a recreation room. The dwellings feature central air conditioning, a fireplace and a garage ranging in size from 462 to 576 square feet of building area. The comparables sold from April 2019 to October 2020 for prices ranging from \$670,000 to \$740,000 or from \$210.08 to \$256.81 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the assessment.

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 a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 which lacks a basement which is a feature of the subject. The Board has given reduced weight to homes that lack a newer effective age similar to the subject, which the Board finds are appellant's comparables #3, #4 and #5 along with board of review comparables #2 and #4.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sales #1 and #3 which are similar to the subject in location, depict newer effective ages like the subject and have basements along with other amenities more similar to the subject. These most similar comparables sold from April 2018 to April 2019 for prices

ranging from \$715,000 to \$740,000 or from \$216.67 to \$256.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$694,980 or \$230.13 per square foot of living area, including land, which is below the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject property, 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:

February 15, 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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