



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

APPELLANT: Ben Gray
DOCKET NO.: 20-00228.001-R-1
PARCEL NO.: 16-36-306-035

The parties of record before the Property Tax Appeal Board are Ben Gray, 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: \$70,171
IMPR.: \$135,528
TOTAL: \$205,699

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 exterior construction with 2,816 square feet of living area. The dwelling was constructed in 1965. Features of the home include a basement finished with a recreation room, central air conditioning, a fireplace and a 484 square foot garage. The property has a 12,200 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 three comparable sales located within .39 miles from the subject. The comparables have sites ranging in size from 11,580 to 13,810 square feet of land area and are improved with two-story conventional or split-level style dwellings of brick exterior construction that were built from 1960 to 1964 with comparable #3 having an effective year built of 1967. The dwellings range in size from 2,664 to 3,039 square feet of living area and have

basements each finished with a recreation room. Each comparable has central air conditioning, one fireplace and a garage with either 504 or 546 square feet of building area. The comparables sold from February to December 2019 for prices ranging from \$500,000 to \$570,000 or from \$187.56 to \$195.63 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$205,699. The subject's assessment reflects a market value of \$617,900 or \$219.42 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 located from .23 to 5.93 miles from the subject. The comparables have sites ranging in size from 11,010 to 12,010 square feet of land area and are improved with one-story or two-story tri-level, split-level or conventional style dwellings of brick and wood siding or vinyl siding and brick exterior construction that were built from 1964 to 1988. Comparable #1 has an effective year built of 1968. The dwellings range in size from 2,189 to 3,183 square feet of living area. One comparable has a lower level and two comparables each have a basement finished with a recreation room. Each comparable has central air conditioning and a garage ranging in size from 462 to 552 square feet of building area. Two comparables each have one fireplace. The comparables sold from May 2019 to July 2020 for prices ranging from \$585,000 to \$684,000 or from \$205.78 to \$267.25 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 meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six suggested comparable sales for the Board's consideration. The Board gives less weight to board of review comparable #1 for its significantly smaller dwelling size and to board of review comparable #3 for its newer dwelling and distant location being 5.93 miles away when compared to the subject. The Board finds the best evidence of the subject's market value to be the appellant's comparables and board of review comparable #2 which are overall more similar to the subject in location, age and dwelling size. These comparables sold from February 2019 to July 2020 for prices ranging from \$500,000 to \$684,000 or from \$187.56 to \$236.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$617,900 or \$219.42 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value reflected by the assessment is supported 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ben Gray, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085