



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

APPELLANT: Thomas Disch
DOCKET NO.: 20-00236.001-R-1
PARCEL NO.: 12-21-107-011

The parties of record before the Property Tax Appeal Board are Thomas Disch, 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: \$76,931
IMPR.: \$48,696
TOTAL: \$125,627

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 one-story dwelling of brick exterior construction with 1,333 square feet of living area. The dwelling was constructed in 1953. Features of the home include a basement partially finished with a recreation room, central air conditioning, one fireplace and a 480 square foot garage. The property has a 6,250 square foot site and is located in Lake Bluff, Shields 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 .37 miles from the subject. The comparables have sites ranging in size from 6,250 to 11,970 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that were built from 1928 to 1958. The dwellings range in size from 1,252 to 1,508 square feet of living area. One comparable has concrete slab foundation and four comparables have basements,

one of which is finished with a recreation room. Four comparables have central air conditioning, three comparables each have one fireplace, and four comparables each have a garage ranging in size from 242 to 528 square feet of building area. The comparables sold from August 2018 to May 2020 for prices ranging from \$250,000 to \$360,000 or from \$191.06 to \$267.26 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 \$125,627. The subject's assessment reflects a market value of \$377,372 or \$283.10 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 response to the appeal, the board of review noted appellant's comparable #3 is 25 years older than the subject.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .32 miles from the subject. The comparables have sites ranging in size from 6,220 to 7,540 square feet of land area and are improved with one-story dwellings of brick or wood siding exterior construction that were built from 1955 to 1962. The dwellings range in size from 1,269 to 1,410 square feet of living area. Two comparables have either a crawl space or concrete slab foundation. One comparable has a basement that is partially finished with a recreation room. Each comparable has central air conditioning and a garage ranging in size from 288 to 550 square feet of building area. Two comparables each have one fireplace. The comparables sold from July 2018 to October 2019 for prices ranging from \$365,000 to \$485,000 or from \$280.14 to \$362.75 per square foot of living area, including land. Based on this evidence the board of requested no change in the subject's 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 record contains eight suggested comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #1 along with board of review comparables #1 and #2 which lack basements, which is a feature of the subject. The Board gives less weight to appellant's comparable #3 which is 25 years older than the subject. The Board gives less weight to appellant's comparable #5 and board of review comparable #2 due to their 2018 sale dates being less proximate in time January 1, 2020 assessment date than the other sales in the record.

The Board finds the best evidence of the subject's market value to be the appellant's comparables #2 and #4 along with board of review comparable #3 which are which sold proximate in time to the assessment date at issue and overall are more similar to the subject in

location, dwelling size, age and features. However, appellant's comparables both have unfinished basements, and one lacks central air conditioning, suggesting upward adjustments to make them more equivalent to the subject. Nevertheless, the best comparables sold from September 2019 to May 2020 for prices ranging from \$250,000 to \$365,000 or from \$199.68 to \$287.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$377,372 or \$283.10 per square foot of living area, including land, which is within the range established by the best comparable sales in the record on a price per square foot but above on overall market value. However, based on this evidence and after considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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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