



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

APPELLANT: Brian Murray
DOCKET NO.: 20-00238.001-R-1
PARCEL NO.: 12-28-308-053

The parties of record before the Property Tax Appeal Board are Brian Murray, 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: \$104,030
IMPR.: \$124,859
TOTAL: \$228,889

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 stucco exterior construction with 1,852 square feet of living area. The dwelling was constructed in 1900. Features of the home include a basement finished with a recreation room, central air conditioning, two fireplaces, four full baths, and a 440 square foot garage. The property has a 12,750 square foot site and is located in Lake Forest, Shields 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 .64 miles from the subject, three of which have the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 9,000 to 14,510 square feet of land area and are improved with 1.75-story or 2-story dwellings of wood siding, stucco, or brick and wood siding exterior construction that were built from 1895 to 1950. Comparable #3 has an effective year

built of 1959. The dwellings range in size from 1,987 to 3,040 square feet of living area. The comparables have basements, three of which are finished with a recreation room. Three comparables have central air conditioning. Three comparables each have one or two fireplaces. Each comparable has three or four full baths and one or two half baths. Each comparable has a garage ranging in size from 240 to 480 square feet of building area. The comparables sold from March 2019 to August 2020 for prices ranging from \$604,000 to \$760,000 or from \$250.00 to \$333.48 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 \$228,889. The subject's assessment reflects a market value of \$687,561 or \$371.25 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 with the same assessment neighborhood code as the subject and located from .06 to 1.18 miles from the subject. The comparables have sites ranging in size from 3,710 to 14,860 square feet of land area and are improved with 2-story dwellings of brick or wood siding exterior construction that were built from 1910 to 1928 with the oldest comparable having an effective year built of 1945. The dwellings range in size from 1,788 to 2,094 square feet of living area. The comparables have basements, two of which are finished with a recreation room. Three comparables have central air conditioning. Each comparable has two full baths and three comparables each have a half bath. Each comparable has one fireplace and a garage ranging in size from 294 to 540 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from March 2019 to November 2020 for prices ranging from \$489,000 to \$1,130,000 or from \$253.10 to \$614.13 per square foot of living area, including land. The board of review's evidence disclosed the subject had a permit issued in 2013 for remodeling in the amount of \$65,000.

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 nine suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which have significantly larger dwelling sizes or a newer year built when compared to the subject. The Board gives less weight to board of review comparable #1 which has an inground swimming pool, board of review comparable #3 which is located over 1 mile away and board of review comparable #5 due to a considerably smaller lot size when compared to the subject.

The Board finds the best evidence of the subject's market value to be board of review comparables #2 and #3 which overall are more similar to the subject in location, dwelling size, age and most features. However, one comparable lacks a basement recreation room and one comparable does not have central air conditioning suggesting an upward adjustment to each comparable to make them more equivalent to the subject. The two best comparables sold in July 2019 and November 2020 for prices of \$625,000 and \$700,000 or \$338.94 and \$357.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$687,561 or \$371.25 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record on an overall market value basis but higher on a price per square foot basis. Based on this evidence and after considering adjustments to the best comparable sales for differences such as features when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is 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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