



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

APPELLANT: Jon Goynshor
DOCKET NO.: 20-00275.001-R-1
PARCEL NO.: 16-32-314-021

The parties of record before the Property Tax Appeal Board are Jon Goynshor, 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 **A Reduction** 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: \$58,036
IMPR.: \$116,964
TOTAL: \$175,000

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 and wood siding exterior construction with 2,574 square feet of living area. The dwelling was constructed in 1986. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 484 square foot garage. The property has an approximately 10,800 square foot site and is located in Deerfield, West Deerfield 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 from 0.76 of a mile to 1.10 miles from the subject property. Two of the comparables have sites with either 9,030 or 13,870 square feet of land area. The comparables are improved with one-story dwellings of brick or brick and wood siding exterior construction that range in size from 2,530 to 2,760 square feet of living area. The dwellings were built from 1971 to 1990. One comparable has a concrete slab

foundation and two comparables each have a basement. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 460 to 552 square feet of building area. The properties sold from October 2018 to September 2019 for prices ranging from \$422,500 to \$539,999 or from \$161.38 to \$213.44 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$159,984 which reflects a market value of \$480,000 or \$186.48 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 \$187,754. The subject's assessment reflects a market value of \$563,995 or \$219.11 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 from 0.14 of a mile to 1.69 miles from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #2. Three of the comparables have sites that range in size from 9,000 to 18,000 square feet of land area. The comparables are improved with one-story dwellings of brick or brick and wood siding exterior construction that range in size from 2,413 to 3,483 square feet of living area. The homes were built from 1985 to 1991. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 460 to 648 square feet of building area. The properties sold from October 2018 to June 2020 for prices ranging from \$539,999 to \$867,000 or from \$213.44 to \$248.92 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparable #3 and board of review comparables #1 and #4 which differ from the subject in age, dwelling size and/or have a finished basement, in contrast to the subject's slab foundation.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 along with board of review comparables #2 and #3, which includes the common property. Although each of these properties sold in 2018, they are more similar to the subject in age, design and dwelling size, however, two have unfinished basements suggesting a downward adjustment is needed to make these properties more equivalent to the subject. The three best comparables sold from October to December 2018 for prices of \$471,000 to \$605,000 or from \$170.65 to \$219.44 per square foot of living area, land included. The subject's assessment

reflects a market value of \$563,995 or \$219.11 per square foot of living area, including land, which falls within the range established by the best comparables in this record. However, after considering appropriate adjustments to the comparables for differences from the subject, such as foundation type, the Board finds a reduction in the subject's assessment, is 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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