



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

APPELLANT: Jeff Michaels  
DOCKET NO.: 20-00295.001-R-1  
PARCEL NO.: 15-24-205-005

The parties of record before the Property Tax Appeal Board are Jeff Michaels, 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:** \$ 64,207  
**IMPR.:** \$109,109  
**TOTAL:** \$173,316

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 frame construction that was built in 1971 with an effective age of 1972. The dwelling contains 2,719 square feet of living area and is situated on a 23,087 square foot site. Features include a finished basement, central air conditioning, a fireplace, and an attached garage that has 906 square feet of building area. The subject property is in Vernon Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted five comparable sales that had varying degrees of similarity when compared to the subject. The comparables sold from September 2019 to February 2020 for prices ranging from \$180,000 to \$540,000 or from \$64.54 to \$199.21 per square foot of living area including land.

The appellant also submitted the final decision issued by the Lake County Board of Review for the 2020 tax year disclosing the subject's final assessment of \$190,494. The subject's assessment reflects an estimated market value of \$572,226 or \$210.45 per square foot of living area including land when applying the 2020 three-year average median level of assessment for Lake County of 33.29%. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

### **Conclusion of Law**

The taxpayer argued 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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted five comparable sales to support the contention that the subject property is overvalued. The Board finds the board of review did not submit any evidence in support of the correct assessment of the subject property or to refute the value evidence submitted by the appellant. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). The comparable sales submitted by the appellant have varying degrees of similarity when compared to the subject. The Board gave less to comparables #1 and #5 as these sales are outliers due to their considerably lower sale prices in relation to the other more similar sales in the record. The remaining three comparables are more similar to the subject in most aspects, but each has a smaller garage and comparable #4 has an inferior unfinished basement. These more similar comparables sold from October to December 2019 for prices ranging from \$460,000 to \$540,000 or from \$171.39 to \$199.34 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$572,226 or \$210.45 per square foot of living area including land, which falls above the range established by the only comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction is warranted.

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: June 27, 2023



\_\_\_\_\_  
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

Jeff Michaels, 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