



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

APPELLANT: Steven Gayes
DOCKET NO.: 20-00346.001-R-1
PARCEL NO.: 07-26-101-027

The parties of record before the Property Tax Appeal Board are Steven Gayes, 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: \$17,306
IMPR.: \$98,917
TOTAL: \$116,223

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 1.75-story dwelling of wood siding exterior construction with 2,508 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 462 square foot garage. The property has an approximately 20,110 square foot site and is located in Gurnee, Warren 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 0.70 of a mile from the subject property. The comparables have sites that range in size from 9,150 to 11,200 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction that range in size from 2,484 to 2,808 square feet of living area. The dwellings were built from 1990 to 1999. Each comparable has a basement, two with finished area, central air conditioning and a

garage ranging in size from 462 to 504 square feet of building area. Two comparables each have one fireplace. The properties sold from August 2018 to March 2019 for prices ranging from \$295,000 to \$340,000 or from \$108.79 to \$121.08 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$98,657 which reflects a market value of \$296,001 or \$118.02 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"¹ disclosing the total assessment for the subject of \$116,223. The subject's assessment reflects a market value of \$349,123 or \$139.20 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 in two grid analyses on seven comparable sales located within 0.91 of a mile from the subject property. The comparables have sites that range in size from 9,750 to 42,570 square feet of land area and are improved with a 1.75-story and six, 2-story dwellings of wood siding exterior construction that range in size from 1,740 to 2,852 square feet of living area. The homes were built from 1967 to 2000. Six comparables have a basement, five of which have finished area and one comparable has a concrete slab foundation. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 462 to 696 square feet of building area. Comparable #3 has an inground swimming pool. The properties sold from April 2019 to September 2020 for prices ranging from \$295,000 to \$420,900 or from \$140.25 to \$173.07 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 which sold in 2018, less proximate to the January 1, 2020 assessment date than other comparables in the record. The Board gives less weight to the board of review's comparables #1, #3, #5 and #6 which differ from the subject in dwelling size, age, foundation type and/or feature an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location, age, dwelling size and other features. These comparables sold from March 2019 to September 2020 for prices ranging from \$295,000 to \$410,000 or from

¹ The board of review submitted two Notes on Appeal forms and two sets of comparables dated in May and July 2021. The board of review comparables in the second grid analysis have been renumbered #4 through #7.

\$118.76 to \$162.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$349,123 or \$139.20 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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

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