



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

APPELLANT: Heather Herringer
DOCKET NO.: 20-00458.001-R-1
PARCEL NO.: 06-24-404-025

The parties of record before the Property Tax Appeal Board are Heather Herringer, 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: \$11,454
IMPR.: \$79,141
TOTAL: \$90,595

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 vinyl siding exterior construction with 2,210 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 504 square foot garage. The property has an 8,280 square foot site and is located in Third Lake, Avon 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 in the same neighborhood code as the subject and within .33 of a mile from the subject. The parcels range in size from 9,150 to 10,020 square feet of land area and are improved with either one-story¹ and two-story dwellings.

¹ While appellant's comparable #5 is described as a one-story home, the property has a total living area of 2,068 square feet and a first floor area of only 772 square feet indicating that the property is in part a two-story dwelling.

The homes were built between 1986 and 1989. Two homes have crawl-space foundations and three dwellings have basements, two of which have finished area. Three homes have central air conditioning. Each dwelling has a fireplace and a garage ranging in size from 420 to 528 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from June 2019 to March 2020 for prices ranging from \$205,000 to \$233,000 or from \$102.45 to \$109.39 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$79,992 which would reflect a market value of \$240,000 or \$108.60 per square foot of living area, including land, 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 \$90,595. The subject's assessment reflects a market value of \$272,139 or \$123.14 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 located in the same neighborhood code as the subject and within .36 of a mile from the subject. The parcels range in size from 8,710 to 14,810 square feet of land area and are improved with two-story dwellings. The homes were built between 1987 and 1990, with two comparables having reported effective ages of 1992. Each dwelling has a basement, three of which have finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 734 square feet of building area. The comparables sold from August to December 2020 for prices ranging from \$299,000 to \$342,000 or from \$126.37 to \$145.48 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of 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 parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #5 which have crawl-space foundations which differ from the subject's full basement. The Board has also given reduced weight to appellant's comparables #1 and #2 along with board of review comparables #2, #3 and #5, each of which have finished basement area which is not a feature of the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sale #4 and board of review comparable sales #1 and #4 which are similar to the subject in location, age,

design, dwelling size and most features. These most similar comparables sold from December 2019 to December 2020 for prices ranging from \$214,000 to \$342,000 or from \$107.32 to \$137.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$272,139 or \$123.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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: February 20, 2024



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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