



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

APPELLANT: Herb Straus
DOCKET NO.: 20-00487.001-R-1
PARCEL NO.: 14-24-301-006

The parties of record before the Property Tax Appeal Board are Herb Straus, 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: \$ 62,524
IMPR.: \$141,316
TOTAL: \$203,840

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 exterior construction with 3,984 square feet of living area.¹ The dwelling was constructed in 1969. Features of the home include a full unfinished basement, central air conditioning, a fireplace and both an attached 713 square foot garage and a detached 672 square foot garage. The property also has a four-sided closed metal pole building. The property has an 81,988 square foot site and is located in Long Grove, Ela Township, Lake County.

¹ The appellant reported a dwelling size of 4,010 square feet but provided no documentation to support the calculation. The board of review supplied a copy of the subject's property record card with a schematic to support a dwelling size conclusion of 3,984 square feet of living area which the Property Tax Appeal Board finds is the best evidence in the record of dwelling size.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same neighborhood code as is assigned to the subject property. The comparables have sites that range in size from 142,086 to 259,357 square feet of land area and are improved with two-story dwellings of frame exterior construction that range in size from 3,507 to 5,106 square feet of living area. The homes were built from 1961 to 1988 with the oldest dwelling having a reported effective age of 1966. Each comparable has an unfinished basement. Two homes each have central air conditioning and each dwelling has one or two fireplaces. Each dwelling has an attached garage ranging in size from 768 to 1,691 square feet of building area and comparables #1 and #2 each also have detached garages of 2,400 and 560 square feet of building area, respectively. The comparables sold from August 2018 to May 2020 for prices ranging from \$320,000 to \$660,000 or from \$91.25 to \$129.26 per square foot of living area, land included.

Based on this evidence, the appellant requested a reduced total assessment of \$174,982 which would reflect a market value of \$524,998 or \$131.78 per square foot of living area, including land, based on a dwelling size of 3,984 square feet of living area and 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 \$203,840. The subject's assessment reflects a market value of \$612,316 or \$153.69 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 three comparable sales located in the same neighborhood code as is assigned to the subject property. The comparables have sites that range in size from 125,110 to 137,720 square feet of land area and are improved with reportedly either one-story² or two-story dwellings of frame, frame and brick or concrete block exterior construction that range in size from 3,596 to 4,422 square feet of living area. The homes were built from 1973 to 2006 with the oldest dwelling having a reported effective age of 1985. Each comparable has an unfinished basement, two of which are walkout-style. Each dwelling has central air conditioning and one or two fireplaces, and an attached garage ranging in size from 527 to 920 square feet of building area. Comparables #1 and #2 each have inground swimming pools. The comparables sold from November 2019 to August 2020 for prices ranging from \$705,000 to \$865,000 or from \$195.61 to \$226.97 per square foot of living area, land included. 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

² While the story height for comparable #2 is stated as a one-story dwelling, the total living area is reported to be 3,789 square feet with a ground floor area of 1,435 square feet which suggests to the Property Tax Appeal Board that perhaps this is a multi-story dwelling, contrary to the story height data.

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 six comparable sales to support their respective positions before the Property Tax Appeal Board. Each comparable has a larger lot size than the subject, suggesting downward adjustments would be necessary to make the comparables more equivalent to the subject. But for appellant's comparable #2, the comparable dwellings are each newer than the subject home which also suggests downward adjustments would be necessary to make these homes more similar to the subject. The Board has given reduced weight to appellant's comparable #3 due to its significantly larger dwelling size when compared to the subject and to appellant's comparable #2 as its sale price appears to be an outlier along with the fact that the dwelling lacks central air conditioning which is a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable sale #1 along with the board of review comparable sales which present varying degrees of similarity to the subject property with superior lot sizes, dates of construction and/or pool amenities that are not present at the subject. These four most similar comparables sold from November 2019 to August 2020 for prices ranging from \$490,000 to \$865,000 or from \$122.99 to \$226.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$612,316 or \$153.69 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering the various adjustments necessary for differences in lot size, age, garage amenities and differing pool amenities between the best comparables and the subject property, 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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