



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

APPELLANT: Jesse Porter
DOCKET NO.: 20-00489.001-R-1
PARCEL NO.: 14-17-104-006

The parties of record before the Property Tax Appeal Board are Jesse Porter, 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: \$15,802
IMPR.: \$76,918
TOTAL: \$92,720

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 part 1-story and a part 1.5-story dwelling of wood siding exterior construction with 1,620 square feet of living area.¹ The dwelling was constructed in 1956 with an effective year built of 1961. Features of the home include an unfinished basement, central air conditioning, and a 588 square foot garage. The property has a 15,755 square foot site and is located in Lake Zurich, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .50 miles from the subject. The comparables have sites ranging in size from 8,385 to 21,012 square feet of land area and are improved with 1-story or 2-story dwellings of frame exterior construction that were

¹ The Board finds the subject property is a part 1-story and a part 1.5-story dwelling per the subject's property record card submitted by the board of review which included a sketch with dimensions and size calculations.

built from 1951 to 1987 with comparable #4 having an effective year built of 1970. The dwellings range in size from 1,496 to 2,106 square feet of living area. Two comparables have unfinished basements. Each comparable has central air conditioning and a garage ranging in size from 240 to 504 square feet of building area. The comparables sold from June 2018 to March 2020 for prices ranging from \$210,000 to \$293,750 or from \$130.58 to \$163.01 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,720. The subject's assessment reflects a market value of \$278,522 or \$171.93 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 within .60 miles from the subject. Board of review comparable #2 was the same property as appellant's comparable #1. The comparables have sites ranging in size from 8,940 to 21,010 square feet of land area and are improved with 1-story, 1.5-story or 2-story dwellings of wood siding exterior construction that were built from 1951 to 1987. Comparables #1 and #4 have effective years built of 2013 and 1993, respectively. The dwellings range in size from 1,554 to 1,802 square feet of living area. Two comparables are reported to have basements, two with crawl space foundations and one with a concrete slab foundation. Each comparable has central air conditioning, three comparables have one fireplace, and each comparable has a garage ranging in size from 384 to 600 square feet of building area. These comparables sold from April 2019 to October 2020 for prices ranging from \$247,600 to \$385,000 or from \$159.33 to \$228.89 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 record contains eight suggested comparable sales for the Board's consideration as one comparable was common to both parties. The Board finds neither party submitted comparables that are truly similar to the subject due to differences in style, age, dwelling size and foundation type. Nevertheless, the Board gives less weight to appellant's comparable #3 as its 2018 sale date is less proximate in time to the January 1, 2020 assessment than the other sales in the record. The Board finds the remaining comparables which includes the parties' common comparable sold most proximate in time to the January 1, 2020 assessment date and have varying degrees of similarity to the subject in dwelling size, age, and features. The Board recognizes adjustments would have to be considered to these comparables for differences in style, age, and/or features such as foundation type. These comparables sold from April 2019 to October 2020 for prices

ranging from \$210,000 to \$385,000 or \$140.37 to \$228.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$278,522 or \$171.93 per square foot of living area, including land, which is within the range established by the most recent comparable sales in the record. Based on this evidence and after considering adjustments to the most recent comparable sales for differences when compared to the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

August 23, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jesse Porter, 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