



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

APPELLANT: Bruce Burch
DOCKET NO.: 20-00580.001-R-1
PARCEL NO.: 08-21-301-035

The parties of record before the Property Tax Appeal Board are Bruce Burch, 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: \$8,772
IMPR.: \$74,719
TOTAL: \$83,491

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, multi-family building with aluminum siding exterior containing 3,654 square feet of building area. The building was constructed in 1994 and has a slab foundation. The property has a 9,540 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis containing three comparable sales that are located from .46 of a mile to 1.04 miles from the subject. The comparables have sites ranging in size from 6,260 to 12,400 square feet of land area that are improved with two-story, multi-family buildings containing from 2,288 to 3,360 square feet of building area. The buildings were constructed from 1920 to 1962, with the building constructed in 1920 having a 1935 effective age. The comparables have unfinished basements. The comparables sold from December 2018 to June

2020 for prices ranging from \$160,000 to \$230,000 or from \$57.57 to \$69.93 per square foot of building 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 \$83,491. The subject's assessment reflects a market value of \$250,799 or \$68.64 per square foot of building 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 two comparable sales that are located 1.04 or 2.00 miles from the subject. The board of review's comparable #2 is the same property as the appellant's comparable #2. The comparables have sites with 8,640 or 12,400 square feet of land area that are improved with two-story, multi-family buildings containing 3,360 or 3,540 square feet of building area. The buildings were constructed in 1958 or 1969. One comparable has an unfinished basement and one comparable has a finished lower level. The comparables sold in February 2019 and March 2020 for prices of \$230,000 and \$360,000 or \$68.45 and \$101.69 per square foot of building 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 four comparable sales for the Board's consideration, one of which was submitted by both parties. The Board finds none of comparables submitted by the parties has a slab foundation, like the subject, and each has a significantly older dwelling when compared to the subject. In addition, the appellant's comparable #1 sold greater than 12 months prior to the January 1, 2020 assessment date at issue and the appellant's comparable #3 has a significantly smaller dwelling when compared to the subject. The board of review's comparable #1 is located 2.00 miles from the subject and has a finished lower level, unlike the subject's slab foundation. Nevertheless, the parties' comparables sold from December 2018 to June 2020 for prices ranging from \$160,000 to \$360,000 or from \$57.57 to \$101.69 per square foot of building area, including land. The subject's assessment reflects a market value of \$250,799 or \$68.64 per square foot of building area, including land, which falls within the range established by the comparables 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 supported. Based on this record 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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