



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

APPELLANT: Terry M. Baker
DOCKET NO.: 20-02359.001-R-1
PARCEL NO.: 07-35-301-003

The parties of record before the Property Tax Appeal Board are Terry M. Baker, the appellant, by Jessica Hill-Magiera, Attorney at Law 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: \$65,434
IMPR.: \$101,216
TOTAL: \$166,650

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 3,586 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 660 square foot garage. The property has an approximately 62,750 square foot site and is located in Waukegan, 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 0.11 of a mile from the subject property. The comparables have sites that range in size from 41,415 to 75,770 square feet of land area and are improved with two-story dwellings of brick or wood siding exterior construction that range in size from 3,525 to 4,199 square feet of living area. The dwellings were built from 1986 to 2004. Each comparable is reported to have a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 744 to 980 square feet of

building area. The properties sold from February to November 2020 for prices ranging from \$470,000 to \$520,000 or from \$123.84 to \$129.33 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$154,276 which reflects a market value of \$462,874 or \$129.08 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" disclosing the total assessment for the subject of \$166,650. The subject's assessment reflects a market value of \$500,601 or \$139.60 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 response to the appellant's comparables, the board of review contended that the appellant's comparable #2 was not an advertised sale and should not be used for purposes of this appeal. The board of review argued that the four comparable sales it presented in its grid analysis represent the only four sales in the subject's subdivision and are the best evidence of market value as of January 1, 2020.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.18 of a mile from the subject property. Board of review comparables #2 and #3 are the same properties as the appellant's comparables #3 and #1, respectively. The comparables have sites that range in size from 41,420 to 75,770 square feet of land area and are improved with a one-story and three, two-story dwellings of brick, wood siding or brick and wood siding exterior construction that range in size from 3,552 to 4,199 square feet of living area. The homes were built from 1988 to 2004. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 744 to 1,115 square feet of building area. The properties sold from August 2019 to November 2020 for prices ranging from \$469,000 to \$535,000 or from \$123.84 to \$139.94 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney critiqued the board of review comparables accepting comparable #1 and arguing comparable #4 as not comparable to the subject due to its different style. Counsel also submitted a copy of the Multiple Listing Service (MLS) sheet on appellant comparable #2 in response to the board of review's contention that this property had not been advertised. The MLS sheet reports a marketing time of 34 days and that this property had a concrete slab foundation.

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 five comparable sales for the Board's consideration, as two properties were common to both parties. The Board gives less weight to the appellant's comparable #2 which has a concrete slab foundation compared to the subject's finished basement. The Board gives less weight to the board of review's comparable #4 which differs in design when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparables, including the two common properties, which are more similar to the subject in location, age, design, and other features. These comparables sold from August 2019 to June 2020 for prices ranging from \$470,000 to \$535,000 or from \$123.84 to \$139.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$500,601 or \$139.60 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:

October 18, 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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