



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

APPELLANT: John & Aiza Sanders
DOCKET NO.: 20-02387.001-R-1
PARCEL NO.: 06-28-116-002

The parties of record before the Property Tax Appeal Board are John & Aiza Sanders, the appellants, 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: \$5,371
IMPR.: \$16,707
TOTAL: \$22,078

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1.5-story dwelling with wood siding containing 720 square feet of living area. The dwelling was constructed in 1939. Features of the home include a crawl-space foundation and central air conditioning. The property has an approximately 5,230 square foot site and is located in Round Lake Park, Avon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales that are located from .02 to .18 of a mile from the subject. The comparables have sites ranging in size from 4,356 to 5,227 square feet of land area that are improved with 1.5-story dwellings containing from 720 to 848 square feet of living area. The dwellings were built in 1940 or 1942 and do not have basements. Two comparables have central air conditioning. The comparables sold from February 2019 to

September 2020 for prices ranging from \$12,000 to \$60,000 or from \$16.67 to \$70.75 per square foot of living area, including land.

Based on this evidence the appellants 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 \$22,078. The subject's assessment reflects a market value of \$66,320 or \$92.11 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 that are located from .09 of a mile to 1.52 miles from the subject. The comparables have sites ranging in size from 4,360 to 5,410 square feet of land area that are improved with 1.5-story dwellings containing from 819 to 858 square feet of living area. The dwellings were built from 1937 to 1955. One comparable has a basement with finished area and two comparables have crawl-space foundations. Two comparables have central air conditioning and two comparables each have a detached 280 or 402 square foot garage. The comparables sold from March 2019 to December 2020 for prices ranging from \$95,200 to \$166,500 or from \$110.96 to \$203.30 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal critiquing the board of review's submission. The appellants argued the appellants' comparables, along with the one acceptable board of review comparable, support a request to lower the subject's market value to \$42,615 or \$59.19 per square foot of living area, including land, based on the comparables' median sale prices.

Conclusion of Law

The appellants contend 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 appellants 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 for the Board's consideration. The Board gives less weight to the board of review's comparables #1 and #2, due to their being located over a mile from the subject and/or their garage feature, unlike the subject. In addition, the board of review's comparable #1 has a basement with finished area, unlike the subject. The Board finds the parties' remaining comparables are similar to the subject in location, style, age, size and some features. However, three of the parties' best comparables have smaller sites, when compared to the subject, and one of the appellants' best comparables lacks central air conditioning, unlike the subject. Nevertheless, the best comparables sold from February 2019 to September 2020 for prices ranging from \$12,000 to \$95,200 or from \$16.67 to \$110.96 per square foot of living area, including land. The subject's assessment reflects a market value of

\$66,320 or \$92.11 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best 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 evidence 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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