



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

APPELLANT: Thomas M. Dalton  
DOCKET NO.: 20-02388.001-R-1  
PARCEL NO.: 15-20-101-001

The parties of record before the Property Tax Appeal Board are Thomas M. Dalton, 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:** \$50,509  
**IMPR.:** \$138,805  
**TOTAL:** \$189,314

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 2-story dwelling of wood siding exterior construction with 2,833 square feet of living area. The dwelling was constructed in 1984. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, two fireplaces and a 1,012 square foot attached garage. The property has an approximately 51,401 square foot site and is located in Long Grove, Vernon Township, Lake County.

The appellant contends overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of the overvaluation argument, the appellant submitted a sales analysis with six properties that are located within 0.51 of a mile from the subject property, and five of the comparables are located within the same neighborhood as the

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<sup>1</sup> The Board finds the best evidence of the subject's property description is found in the property record card presented by the board of review, which disclosed the subject has a basement with finished area.

subject. The comparables have sites ranging in size from 42,689 to 166,399 square feet of land area that are improved with 2-story dwellings of wood siding exterior construction ranging in size from 2,214 to 3,349 square feet of living area. The homes were built from 1985 to 1989. Each comparable was reported as having a basement with "0" finished area, from one or three fireplaces, central air conditioning and a garage ranging in size from 462 to 783 square feet of building area. The comparables sold from March 2019 to November 2020 for prices ranging from \$415,000 to \$585,000 or from \$144.52 to \$195.44 per square foot of living area, land included.

In support of the assessment inequity argument, the appellant provided a uniformity analysis with eight equity comparables that are located within the same neighborhood code as the subject and within 0.57 of a mile from the subject property. The comparables are improved with 2-story dwellings ranging in size from 2,880 to 3,116 square feet of living area. The dwellings were built from 1984 to 1987. Each comparable was reported as having a basement with "0" finished area, central air conditioning, and a garage ranging in size from 440 to 805 square feet of building area. Six comparables have either one or two fireplaces. The comparables have improvement assessments ranging from \$121,633 to \$133,929 or from \$41.27 to \$43.15 per square foot of living area.

Based on this evidence, the appellant requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$189,314. The subject's assessment reflects a market value of \$568,681 or \$200.73 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. The subject property has an improvement assessment of \$138,805 or \$49.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject and within 0.25 of a mile from the subject property. The comparables are improved with 1-story,<sup>2</sup> 1.5-story, or 2-story dwellings of brick and wood siding or brick exterior construction ranging in size from 3,054 to 3,252 square feet of living area. The homes were built from 1984 to 1987. Each comparable has a basement, two with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 546 to 805 square feet of building area. Comparable #2 has an in-ground swimming pool. The comparables have improvement assessments ranging from \$146,308 to \$160,348 or from \$45.42 to \$51.08 per square foot of living area.

The board of review did not provide any market value evidence to address the appellant's overvaluation argument.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

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<sup>2</sup> Board of review comparables #3 and #4 have ground floor areas of 1,353 and 1,069 square feet with above ground areas of 3,054 and 3,221 square feet, respectively, indicating the dwellings are part 2-story.

In rebuttal, the appellant's attorney critiqued board of review's evidence arguing the board of review did not dispute or provide any comparable sales evidence in response to the appellant's evidence. Additionally, the attorney contends only the subject's above grade living area should be considered and the features including the basements, garages, outdoor amenities and other "non-livable area" should be given no weight in determining uniformity and that no property should be assessed higher than any other similar property within the same geographical area. As to the board of review equity comparables, counsel argued comparables #1, #3 and #4 are a different style and not comparable to the subject. Counsel agreed that board of review comparable #2 is an acceptable comparable. In a rebuttal grid analysis, counsel reiterated the six appellant's comparable sales support a reduction in the subject's assessment.

### **Conclusion of Law**

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation as one basis of the appeal. 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 §1910.635(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales of construction costs 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof based on overvaluation.

As an initial matter, the Board finds the appellant's counsel's argument that, the subject's amenities are not included in above grade living area and therefore, should not be considered in determining uniformity, to be without merit. The Board finds that "property" includes all improvements and their respective assessments and are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. (35 ILCS 200/1-130) (86 Ill.Admin.Code §1910.65(a)(1)).

The Board finds the only market value evidence in the record for the Board's consideration was the six comparable sales presented by the appellant. The Board gives less weight to the appellant's comparable sales #3, #5 and #6 due to differences in lot size and/or dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant comparable sales #1, #2 and #4. These comparables are more similar in overall property characteristics to the subject property; except these comparables lack a finished basement and have smaller garages, suggesting upward adjustments are needed to make them more equivalent to the subject. Nevertheless, the three comparables sold from March 2019 to November 2020 for prices ranging from \$480,000 to \$585,000 or from \$173.88 to \$195.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$568,681 or \$200.73 per square foot of living area, including land, which falls within the range established by the best sales in this record on a total market value basis and above the range on a per square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's higher per square foot value is logical and a reduction in the subject's assessment is not justified based on overvaluation.

The appellant also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the

assessments must be proved by clear and convincing evidence 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments, for the assessment year in question, of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 a total of twelve suggested equity comparables for the Board's consideration. The Board gives less weight to the board of review comparable #2 which has an in-ground swimming pool, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1, #3 and #4. These comparables are relatively similar to the subject in dwelling size, age, and features, except ten of the comparables lack a finished basement and have smaller garages, suggesting upward adjustments are needed to make them more equivalent to the subject. The comparables have improvement assessments ranging from \$121,633 to \$160,348 or from \$41.27 to \$51.08 per square foot of living area. The subject's improvement assessment of \$138,805 or \$49.00 per square foot of living area falls within the range established by the best comparables in this record. After considering the adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified based upon assessment inequity.

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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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