



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

APPELLANT: Mr. & Mrs. Douglas Gisby
DOCKET NO.: 20-02407.001-R-2
PARCEL NO.: 16-20-202-004

The parties of record before the Property Tax Appeal Board are Mr. & Mrs. Douglas Gisby, 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: \$114,523
IMPR.: \$179,787
TOTAL: \$294,310

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 one-story dwelling of brick exterior construction with 3,673 square feet of living area.¹ The dwelling was constructed in 1976 but has a 1980 effective age. Features of the home include a basement, that has 1,188 square feet of finished area, central air conditioning, a fireplace, an attached 598 square foot garage and a swimming pool. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located from .04 to .38 of a mile from the subject. The comparables are improved with one-story dwellings containing from 3,450 to 4,313 square feet of living area. The dwellings were built in 1977 or 1986. The comparables

¹ The Board finds the subject dwelling has 1,188 square feet of finished basement area and a swimming pool, based on the information submitted by the board of review, which was not refuted by the appellant.

have unfinished basements, central air conditioning, one or two fireplaces and a garage ranging in size from 704 to 980 square feet of building area. The comparables sold from May 2019 to March 2020 for prices ranging from \$424,200 to \$585,000 or from \$110.73 to \$166.67 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 \$294,310. The subject's assessment reflects a market value of \$884,079 or \$240.70 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 four comparable sales located from .12 to .86 of a mile from the subject. The comparables are improved with one-story or two-story dwellings containing from 3,360 to 3,812 square feet of living area. The dwellings were built from 1978 to 1991. The comparables have basements, one of which has finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 462 to 850 square feet of building area. One comparable has an additional detached 625 square foot garage and a swimming pool. The comparables sold from March to October 2020 for prices ranging from \$869,000 to \$1,299,000 or from \$238.72 to \$386.61 per square foot of living area, including land. The board of review's submission included a June 2021 listing for the subject property with an asking price of \$975,000.

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

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 \$564,409 or \$153.66 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 eight comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #3 and #4, due to their newer dwellings when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject. However, each of the parties' best comparables lack finished basement area, unlike the subject, and only board of review comparable #2 has a swimming pool, like the subject. Nevertheless, the best comparables sold from May 2019 to July 2020 for prices ranging from \$424,200 to \$910,000 or from \$110.73 to \$242.20 per square foot of living area,

including land. The subject's assessment reflects a market value of \$884,079 or \$240.70 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:

November 22, 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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