



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

APPELLANT: Harry E Came
DOCKET NO.: 20-02422.001-R-1
PARCEL NO.: 08-21-212-021

The parties of record before the Property Tax Appeal Board are Harry E Came, 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: \$8,006
IMPR.: \$51,096
TOTAL: \$59,102

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 1,570 square feet of living area. The dwelling was constructed in 1901 but has a 1985 effective age. The home has a full unfinished basement. The property has a 9,140 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales that are located from .39 to .72 of a mile from the subject. The comparables have sites ranging in size from 3,895 to 7,300 square feet of land area that are improved with 2-story dwellings containing from 1,410 to 1,712 square feet of living area. The dwellings were built from 1901 to 1915 and have unfinished basements. Two comparables have central air conditioning, one comparable has a fireplace and three comparables have a garage ranging in size from 216 to 396 square feet of building area. The

comparables sold from January 2019 to June 2020 for prices ranging from \$60,000 to \$159,900 or from \$42.55 to \$96.05 per square foot of living 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 \$59,102. The subject's assessment reflects a market value of \$177,537 or \$113.08 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 that are located from .40 of a mile to 1.14 miles from the subject. The comparables have sites ranging in size from 7,990 to 27,600 square feet of land area that are improved with 1-story, split-level or 2-story dwellings containing from 1,248 to 1,950 square feet of living area. The dwellings were built from 1920 to 1974, with the home built in 1920 having a 1946 effective age. Three comparables have basements, one of which has finished area. Three comparables have central air conditioning and three comparables each have a fireplace. The comparables have an attached or detached garage ranging in size from 342 to 484 square feet garage. The comparables sold from June 2019 to September 2020 for prices ranging from \$161,000 to \$235,000 or from \$96.06 to \$143.03 per square foot of living area, including land. The board of review submitted a two-page brief critiquing the appellant's submission and argues the subject benefits from its superior location on Sheridan Road of Waukegan. In addition, the appellant's comparable #1 was a distressed property, where the seller offered a roof credit, and comparable #4 was sold "as is" and the sale requested cash offers.

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

The appellant submitted rebuttal critiquing the board of review's submission but did not refute the February 2021 sale of the appellant's comparable #4. The appellant argued the appellant's comparables support a request to lower the subject's market value to \$146,637 or \$93.40 per square foot of living area, including land, based on the comparables' median sale prices.

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 nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4. The Board finds the appellant's comparable #1 was a distressed property, where the seller offered a roof credit, and comparable #4 was sold "as is" and the sale requested cash offers. In addition, the appellant's comparable #4 has a sale price that is an outlier, when compared to the other comparable sale prices in the

record. The Board also gives less weight to the board of review's comparables due to their distant location from the subject and/or their difference in dwelling size, when compared to the subject. In addition, the board of review's comparables #1 and #4 are dissimilar split-level or 1-story style dwellings, when compared to the subject. The Board finds the appellant's remaining comparables have varying degrees of similarity to the subject. However, each has an inferior location and a smaller site, when compared to the subject. Nevertheless, the best comparables sold from January to November 2019 for prices ranging from \$136,000 to \$159,900 or from \$93.40 to \$96.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$177,537 or \$113.08 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their inferior location and smaller site, the Board finds the subject's higher 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Harry E Came, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085