



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

APPELLANT: Troy Grow
DOCKET NO.: 20-04253.001-R-1
PARCEL NO.: 12-05-302-039

The parties of record before the Property Tax Appeal Board are Troy Grow, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$6,909
IMPR.: \$39,365
TOTAL: \$46,274

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 split-level dwelling of brick exterior construction with 1,284 square feet of living area constructed in 1962. Features of the home include a lower level with finished area, an unfinished basement and a fireplace. The property has an approximately 9,820 square foot site and is located in North Chicago, Shields 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 0.64 of a mile from the subject and where one comparable was also located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 11,700 to 18,256 square feet of land area and are reported to be improved with one-story dwellings that range in size from 1,148 to 1,284 square feet of living area. The dwellings were built from 1960 to 1998. One comparable has central air conditioning, two of the homes each have one fireplace and two

of the properties have a garage with either 312 or 528 square feet of building area. The properties sold from March to November 2019 for prices ranging from \$123,000 to \$150,000 or from \$95.97 to \$130.66 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$39,372 which reflects a market value of \$118,128 or \$92.00 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 \$46,274. The subject's assessment reflects a market value of \$139,003 or \$108.26 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 located within 0.80 of a mile from the subject and within the same assessment neighborhood code as the subject property. Board of review comparable #3 is the same property as the appellant's comparable #3.¹ The comparables have sites that range in size from 7,310 to 12,820 square feet of land area and are improved with split-level dwellings of brick or wood siding exterior construction that range in size from 999 to 1,148 square feet of living area. The homes were built from 1964 to 1975. Each comparable has a lower level with finished area and an unfinished basement. One home has central air conditioning and two of the comparables have a garage with either 308 or 528 square feet of building area. The properties sold from May 2019 to November 2020 for prices ranging from \$150,000 to \$200,000 or from \$130.66 to \$200.20 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 one property was common to both parties. The Board gives less weight to appellant comparables #1 and #2 which differ from the subject in design. Furthermore, these two properties also differ from the subject in age and/or site size.

The Board finds the best evidence of market value to be appellant comparable #3 along with board of review comparables, including the common property, which are more similar to the subject in location, design and foundation type although two of these properties have a garage and one has central air conditioning, suggesting downward adjustments are needed to make these

¹ The Board finds the best description of the parties' common property was found in the board of review's grid analysis which depicts the dwelling to be a split-level home.

properties more equivalent to the subject. These comparables sold from May 2019 to November 2020 for prices ranging from \$150,000 to \$200,000 or from \$130.66 to \$200.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$139,003 or \$108.26 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record and appears logical given the subject's lack of central air conditioning and garage relative to the best comparables. 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

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: February 21, 2023



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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