



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

APPELLANT: Jeffrey Pauley
DOCKET NO.: 20-04515.001-R-1
PARCEL NO.: 06-27-208-011

The parties of record before the Property Tax Appeal Board are Jeffrey Pauley, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; 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: \$14,902
IMPR.: \$88,993
TOTAL: \$103,895

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 vinyl siding exterior construction with 2,484 square feet of living area. The dwelling was constructed in 1994 and is approximately 26 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace and a 462 square foot garage. The property has an approximately 10,000 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located from 0.03 to 0.42 of a mile from the subject property and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 10,390 to 14,240 square feet of land area and are improved with 2-story dwellings of vinyl siding exterior construction ranging in size from 2,042 to 2,547 square feet of living area. The dwellings were built from 1992 to 1994. Each comparable has a full basement with two having finished area. Each comparables has central air conditioning, one fireplace and a garage ranging in size from 420 to 483 square feet of building

area. The properties sold from May 2019 to May 2020 for prices ranging from \$225,000 to \$264,500 or from \$94.23 to \$111.23 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$83,123, which would reflect a market value of \$249,394 or \$100.40 per square foot of living area, including land, when using 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 \$103,895. The subject's assessment reflects a market value of \$312,091 or \$125.64 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 five comparable sales located from 0.11 to 0.38 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 11,200 to 17,890 square feet of land area and are improved with 2-story dwellings of vinyl siding exterior construction ranging in size from 2,418 to 2,574 square feet of living area. The dwellings were built from 1992 to 1994. Each comparable has a full basement with three having finished area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 420 to 772 square feet of building area. Comparable #4 has an inground swimming pool. The properties sold from April 2018 to January 2020 for prices ranging from \$320,000 to \$365,000 or from \$124.32 to \$143.31 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a total of ten suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3 and #5 along with the board of review comparables #1, #2 and #5 for their lack of finished basement area and/or due to their sales occurring in 2018, which is dated and less likely to be indicative of the subject's market value as of the January 1, 2020, assessment date. The Board also gives less weight to the board of review comparable #4 due to its inground swimming pool, an amenity that the subject lacks.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #4 along with the board of review comparable sale #3. These comparables sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, design, age and features. The properties sold in May and October 2019 for prices ranging from \$240,000 to \$332,500 or from \$94.23 to \$131.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$312,091 or \$125.64 per square foot of living area, including land, which falls within the range established by the best comparable sales

in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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: March 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

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

APPELLANT

Jeffrey Pauley, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
123 W. Madison St.
Suite 1704
Chicago, IL 60602

COUNTY

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