



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

APPELLANT: Nevin Hahn
DOCKET NO.: 21-01468.001-R-1
PARCEL NO.: 05-21-201-025

The parties of record before the Property Tax Appeal Board are Nevin Hahn, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$31,994
IMPR.: \$78,864
TOTAL: \$110,858

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 2021 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 single-family dwelling of brick and frame exterior construction with 1,750 square feet of above-grade living area. The dwelling was constructed in 1961. Features of the home include a finished lower level, central air conditioning, a fireplace and an 840 square foot garage. The property has a 17,167 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same assessment neighborhood code assigned to the subject and within .56 of a mile from the subject. The parcels range in size from 8,682 to 18,461 square feet of land area which are each improved with either a split-level or a one-story dwelling of frame exterior construction. The homes were built between 1950 and 1970 with reported effective ages for three of the homes ranging from 1977 to 1987.

The dwellings range in size from 1,257 to 1,881 square feet of above-grade living area. Comparable #1 has a partially finished lower level along with a partial basement. Comparable #4 has a partially finished walkout-style basement along with a finished attic. Each dwelling has central air conditioning and three comparables each have a fireplace. Comparables #1 and #2 each have a garage of 440 and 273 square feet of building area, respectively. The comparables sold from April 2019 to March 2020 for prices ranging from \$150,000 to \$385,000 or from \$107.76 to \$204.68 per square foot of above-grade living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$100,457 which would reflect a market value of \$301,401 or \$172.23 per square foot of above-grade living area, including land, 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 \$110,858. The subject's assessment reflects a market value of \$333,408 or \$190.52 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review reiterated the appellant's comparable sales grid analysis and noted differences in lot sizes, ages/effective ages and/or basement amenity. There was also a notation and supporting listing sheet concerning appellant's comparable #3 pointing out the property is located in a flood plain and the "owners pay approximately \$2100/year for flood insurance."

In support of its contention of the correct assessment, the board of review through the township assessor submitted two separate comparable sales grids presenting a total of eight comparable sales.

The assessor's grid with five comparable properties, which are identified as properties within the subject's neighborhood code, are located from .52 to .88 of a mile from the subject. Board of review comparable #5 is the same property as appellant's comparable #4, which was criticized by the board of review for having a partially finished walkout basement, having been built in 1950 and having an effective age of 1987. The five parcels range in size from 8,311 to 18,461 square feet of land area which are each improved with either a 1-story or a 1.5-story dwelling of frame exterior construction. The homes were built between 1927 and 1964 with reported effective ages ranging from 1957 to 1988. The dwellings range in size from 1,050 to 1,881 square feet of above-grade living area. Comparables #1 and #5 each have a fully or partially finished walkout-style basement and comparable #3 has a partial unfinished basement. Each dwelling has central air conditioning and four comparables each have a fireplace. Comparables #2, #3 and #4 each have a garage ranging in size from 450 to 690 square feet of building area. The comparables sold from August 2018 to May 2021 for prices ranging from \$327,000 to \$394,000 or from \$184.87 to \$375.24 per square foot of above-grade living area, including land.

The assessor's grid with three comparable properties are identified as split-level homes in a "similar neighborhood" and where board of review comparable #1 is the same property as appellant's comparable #1 which was criticized by the board of review for its age having been constructed in 1970 with an effective age of 1979. The comparables are located from .02 of a

mile to 3.17-miles from the subject. The parcels range in size from 7,963 to 76,827 square feet of land area each of which is improved with a split-level dwelling of frame exterior construction. The homes were built between 1970 and 1996 where the oldest home has a reported effective age of 1979. The dwellings range in size from 1,164 to 2,646 square feet of above-grade living area. Each dwelling has a lower level with finished area and comparable #1 also has a partial basement. Features include central air conditioning and a fireplace. Comparables #1 and #2 each have a garage of 440 and 832 square feet of building area, respectively. Comparable #3 has two garages of 576 and 1,484 square feet of building area. The comparables sold from July 2019 to September 2020 for prices ranging from \$255,000 to \$550,000 or from \$202.86 to \$283.42 per square foot of above-grade living area, including land.

Based on the foregoing evidence and argument, 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 parties submitted a total of ten comparable sales, two of which were common to both parties, in support of their respective positions before the Property Tax Appeal Board.

The Board has given reduced weight to the two board of review split-level comparables identified as #2 and #3 as each is significantly newer than the subject, differs in dwelling size from the subject and are each located distant from the subject.

The Board has given reduced weight to appellant's comparables #2, #3 and #4/board of review comparable #5 along with board of review comparables #2, #3 and #4 as these are each either 1-story or 1.5-story dwellings differing in design, dwelling size, age and/or foundation type when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #1/board of review split-level comparable sale #1 which is located in close proximity to the subject, is similar to the subject in lot size, age, foundation type and some features. This most similar common comparable sold in July 2019 for \$255,000 or for \$202.86 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$333,408 or \$190.52 per square foot of above-grade living area, including land, which is above the best comparable sale in this record in terms of overall value and similar to the best comparable sale on a square-foot basis which appears to be logical given the principle of the economies of scale, since the subject is approximately 500 square feet larger in above-grade living area, than the comparable. In addition, the subject lacks the additional partial basement, which is a feature of the comparable, but the subject's garage is nearly twice the size of the comparable property. Based on this evidence and after considering adjustments to the best comparable for differences in age,

dwelling size, foundation size differences and/or garage size differences, 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: February 20, 2024



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

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