



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

APPELLANT: Phyllis Williams
DOCKET NO.: 21-01497.001-R-1
PARCEL NO.: 09-23-307-007

The parties of record before the Property Tax Appeal Board are Phyllis Williams, 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: \$13,900
IMPR.: \$47,351
TOTAL: \$61,251

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 one-story ranch dwelling of aluminum siding exterior construction with 1,468 square feet of living area. The dwelling was constructed in 1962 and has a reported effective age of 1980. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 260 square foot attached garage. The property has a 8,450 square foot site and is located in Wauconda, Wauconda 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 that are located within .25 of a mile from the subject property, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 7,680 to 9,770 square feet of land area. The comparables are improved with one-story ranch dwellings of vinyl siding or wood siding exterior construction containing 1,300 or 1,326 square feet of living area. The dwellings

were built from 1962 to 1964 and have reported effective ages of 1980 or 1982. One comparable has a basement with finished area and two comparables each have a crawl space foundation. Two comparables each have central air conditioning, one comparable has a fireplace and two comparables each have a garage with either 375 or 440 square feet of building area. The comparables sold from June 2018 to August 2019 for prices ranging from \$130,000 to \$161,000 or from \$100.00 to \$123.85 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$48,928, which would reflect a market value of \$146,799 or \$100.00 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 \$61,251. The subject's assessment reflects a market value of \$184,214 or \$125.49 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 support of its contention of the correct assessment, the board of review submitted information on three comparable sales that are located within .79 of a mile from the subject property. The comparables have sites that range in size from 8,070 to 21,950 square feet of land area. The comparables are improved with one-story ranch dwellings of vinyl siding or wood siding exterior construction ranging in size from 1,274 to 1,472 square feet of living area. The dwellings were built from 1958 to 1977 with comparables #1 and #3 having reported effective ages of 2006 and 1983, respectively. One comparable has a crawl space foundation and two comparables each have a basement, one of which has finished area. Two comparables each have central air conditioning, one comparable has a fireplace and each comparable has an attached garage ranging in size from 260 to 308 square feet of building area. Comparable #2 also has a 528 square foot detached garage. The comparables sold from May 2020 to August 2021 for prices ranging from \$185,000 to \$280,000 or from \$125.68 to \$188.68 per square foot of living area, including land.

The board of review submitted a memorandum critiquing the appellant's evidence. The board of review indicated that county comparable #3 is included to show that ranches in more desirable neighborhood are selling for much more than the subject is assessed. The board of review contends that the two best county comparables that are model type matches to the subject have a median sale price of \$123.03 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 six suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their sale dates occurring in 2018 and 2019, which are less proximate in time to the lien date at issue than are the sales submitted by the board of review.

The Board finds the best evidence of market value to be the board of review comparables, which sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size and design. The comparables sold from May 2020 to August 2021 for prices ranging from \$185,000 to \$280,000 or from \$125.68 to \$188.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$184,214 or \$125.49 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. 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: June 27, 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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COUNTY

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