



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

APPELLANT: Chris Brown  
DOCKET NO.: 21-01498.001-R-1  
PARCEL NO.: 09-26-303-021

The parties of record before the Property Tax Appeal Board are Chris Brown, 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:** \$21,911  
**IMPR.:** \$68,204  
**TOTAL:** \$90,115

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 two-story dwelling of vinyl siding and brick exterior construction with 2,302 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 462 square foot garage. The property has a 10,440 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 have the same assessment neighborhood code as the subject and are located within .38 of a mile from the subject property. The comparables have sites that range in size from 7,850 to 10,080 square feet of land area. The comparables are improved with two-story dwellings of vinyl siding and brick exterior construction ranging in size from 2,280 to 2,400 square feet of living area. The dwellings were

built in 1989 or 1991. One comparable has a concrete slab foundation and two comparables each have a basement. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 440 to 1,078 square feet of building area. The comparables sold from May 2020 to February 2021 for prices ranging from \$258,000 to \$276,000 or from \$110.73 to \$115.00 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$85,991, which would reflect a market value of \$257,999 or \$112.08 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 \$90,115. The subject's assessment reflects a market value of \$271,023 or \$117.73 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 two comparable sales that have the same assessment neighborhood code as the subject and are located within .66 of a mile from the subject property. The board of review's comparable #2 is the same property as the appellant's comparable #2, which was previously described. The board of review's comparable #1 has a 17,530 square foot site that is improved with a two-story dwelling of vinyl siding and brick exterior construction. The dwelling was built in 1994 and contains 2,242 square feet of living area. The comparable has a walk-out basement with finished area, central air conditioning, a fireplace and a 462 square foot garage. This property sold in May 2020 for a price of \$265,000 or for \$118.20 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 four suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellant's comparable #1 due to its lack of a basement, a feature of the subject and it has considerably larger garage size when compared to the subject. The Board has given reduced weight to board of review comparable #1 due to its larger site size and superior walk-out basement when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables, which includes the common comparable. The Board finds these two comparables are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds both comparables have somewhat smaller site sizes, no finished basement area and a fewer number of fireplaces when compared to the subject, suggesting upward adjustments would be

required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold in December 2020 and February 2021 for prices of \$258,000 and \$276,000 or for \$110.73 and \$115.00 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$271,023 or \$117.73 per square foot of living area, land included, which is bracketed by the two best comparable sales in the record in terms of overall market value but above both comparables on a price per square foot basis, which appears to be justified given the subject's superior site size and features. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, based on this record the Board finds no reduction in the subject's 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.



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Chairman



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Member



\_\_\_\_\_  
Member

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Member



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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



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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

Chris Brown, by attorney:  
Gregory Riggs  
Tax Appeals Lake County  
830 West IL Route 22  
Suite 286  
Lake Zurich, IL 60047

COUNTY

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