



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

APPELLANT: Andrew Belleson
DOCKET NO.: 21-01516.001-R-1
PARCEL NO.: 09-34-401-031

The parties of record before the Property Tax Appeal Board are Andrew Belleson, 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: \$29,255
IMPR.: \$91,037
TOTAL: \$120,292

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 part 1-story and part 2-story dwelling of brick and aluminum siding exterior construction with 2,140 square feet of living area.¹ The dwelling was constructed in 1969. Features of the home include a lower level, a basement with finished area, central air conditioning, three fireplaces and a garage with 560 square feet of building area. The property has a 45,590 square foot site and is located in Lake Barrington, 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 located within .31 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 44,710 to 58,560 square feet of land area. The

¹ The subject is reported to have 952 square feet of ground floor area and 2,140 square feet of above ground area indicating that the dwelling is a part 1-story and part 2-story.

comparables are improved with 2-story dwellings of either brick or wood siding exterior construction ranging in size from 2,052 to 2,273 square feet of living area that were built from 1968 to 1977, with comparables #1 and #3 having effective ages of 1984 and 1988. The appellant reported that each comparable has a basement, two with finished area, central air conditioning, one fireplace and a garage ranging in size from 540 to 600 square feet of building area. The comparables sold in June 2019 and June 2020 for prices ranging from \$319,000 to \$345,000 or from \$149.41 to \$162.74 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,292. The subject's assessment reflects a market value of \$361,780 or \$169.06 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 four comparable sales located within .31 of a mile from the subject property and within the same assessment neighborhood code as the subject property. Comparables #2 and #3 are the same dwelling as the appellant's comparables #3 and #1, respectively. The comparables have sites that range in size from 44,710 to 80,920 square feet of land area. The comparables are improved with either a part 1-story and part 2-story² or 2-story dwellings of brick or wood siding exterior construction that range in size from 2,072 to 2,273 square feet of living area that were built from 1973 to 1977 that have effective ages ranging from 1981 to 1988. One comparable has a lower level and a basement with finished area and three comparables have a basement with finished area. Each comparable has central air conditioning, either one or two fireplaces and a garage ranging in size from 484 to 720 square feet of building area. The comparables sold from June 2020 to December 2021 for prices ranging from \$339,600 to \$450,000 or from \$149.41 to \$203.44 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review submitted a memorandum critiquing the appellant's evidence. Also in the memorandum, the board of review incorporated the appellant's comparables #1 and #3 into the county's grid and indicated that the four county comparables bracket the subject property in assessment value and market value.

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.

² Comparable #1 is reported to have 1,512 square feet of ground floor area and 2,212 square feet of above ground area indicating that the dwelling is part 1-story and part 2-story.

The record contains five suggested comparable sales for the Board's consideration, with two comparables being common to both parties. The Board has given less weight to appellant's comparable #2 due to its sale date occurring in 2019, which occurred less proximate in time to the January 1, 2021 assessment date than other sales in this record.

The Board finds the best evidence of market value to be parties remaining comparables, which includes the two common comparables. The Board finds that these comparables are relatively similar to the subject in location, age, dwelling size, and features. However, the Board finds the board of review comparables #1 and #4 have somewhat larger site sizes when compared to the subject property, suggesting downward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from June 2020 to December 2021 for prices ranging from \$339,600 to \$450,000 or from \$149.41 to \$203.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$361,780 or \$169.06 per square foot of living area, including land, which falls within the range of 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 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: January 16, 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

AGENCY

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