



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

APPELLANT: Jeffery Moser  
DOCKET NO.: 21-01562.001-R-1 through 21-01562.004-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jeffery Moser, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
21-01562.001-R-1	01-11-403-018	2,503	0	\$2,503
21-01562.002-R-1	01-11-403-019	4,171	43,621	\$47,792
21-01562.003-R-1	01-11-402-020	2,503	0	\$2,503
21-01562.004-R-1	01-11-403-021	4,171	0	\$4,171

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from decisions 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 four parcels with a combined 30,000 square feet of land area that is improved with a 1-story dwelling of wood siding exterior construction with 1,334 square feet of living area. The dwelling was constructed in 1955. Features of the home include a basement with 534 square feet of finished area, central air conditioning, and a fireplace. The property is located in Antioch, Antioch 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 from 0.21 to 0.82 of a mile from the subject. The parcels range in size from 7,600 to 50,530 square feet of land area and are improved with 1-story homes of wood siding exterior construction ranging in size from 1,248 to

1,630 square feet of living area. The dwellings were built in 1955 or 1979. Two homes each have a basement, one of which has 1,304 square feet of finished area, and one home has a crawl space foundation. Two homes have central air conditioning, one home has a fireplace, and each home has a garage ranging in size from 460 to 576 square feet of building area. The comparables sold from September 2019 to April 2021 for prices ranging from \$115,500 to \$169,900 or from \$87.17 to \$104.23 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 four sets of its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,969. The subject's total assessment reflects a market value of \$171,335 or \$128.44 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 from 0.26 to 0.90 of a mile from the subject, together with a map depicting the locations of these comparables in relation to the subject. The parcels range in size from 9,500 to 19,000 square feet of land area and are improved with 1-story homes of wood siding exterior construction ranging in size from 1,044 to 1,401 square feet of living area. The dwellings were built from 1950 to 1964 with comparables #3 and #4 having an effective ages of 1990 and 1981, respectively. Two homes each have a basement, one of which has 1,121 square feet of finished area. Three homes have central air conditioning and a fireplace and two homes have a 672 square foot garage. The comparables sold in October 2020 to August 2021 for prices ranging from \$136,500 to \$185,000 or from \$121.01 to \$135.06 per square foot of living area, including land.

The board of review submitted a brief contending that the appellant's comparables differ from the subject in dwelling size, bathroom count, foundation type, basement finish, central air conditioning amenity, and/or fireplace amenity. The board of review further contended that the appellant's comparable #3 was a bank-owned sale and was sold in "as is" condition as described in the listing sheet presented by the board of review. Based on this evidence, the board of review requested confirmation 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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which sold less proximate in time to the assessment date than other comparables in this record and has a crawl space foundation compared to the subject's basement with finished area. The Board also gives less weight to the

appellant's comparable #3 and the board of review's comparables #1 and #4, due to substantial differences from the subject in dwelling size and/or foundation type.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparables #2 and #3, which sold more proximate in time to the assessment date and are relatively similar to the subject in dwelling size, age, location, and some features. However, these comparables each have a garage unlike the subject and each has a smaller site than the subject; two of these comparables have newer ages/effective ages than the subject; and two of these comparables lack finished basement area that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$125,000 to \$185,000 or from \$87.71 to \$132.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$171,335 or \$128.44 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, 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:

August 22, 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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