



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

APPELLANT: Jeff Day
DOCKET NO.: 21-01564.001-R-1
PARCEL NO.: 16-32-319-029

The parties of record before the Property Tax Appeal Board are Jeff Day, 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: \$76,447
IMPR.: \$266,378
TOTAL: \$342,825

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 2-story dwelling of wood siding exterior construction with 3,883 square feet of living area. The dwelling was constructed in 2013. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage containing 960 square feet of building area. The property has a 17,400 square foot site and is located in Deerfield, West Deerfield 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 in the same neighborhood code as the subject that are located within 0.62 of a mile from the subject property. Comparables #1 and #3 are reported to have sites of 16,200 and 16,270 square feet on land area. The comparables are described as 1-story or 2-story dwellings of brick or brick and wood siding exterior construction that were built from 2004 to 2008 that range in size from 3,860 to 5,041 square feet of living area. Each comparable has a basement, one with finished area. Each comparable has central air conditioning and a garage ranging in size from 686 to 875 square feet of building area. Two comparables each have a fireplace. The comparables sold in March or July

2020 for prices ranging from \$817,000 to \$1,235,000 or from \$211.66 to \$244.99 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$342,825. The subject's assessment reflects a market value of \$1,031,053 or \$265.53 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 submitted a grid analysis of the appellant's comparable sales that disclosed comparable #2 has a site size of 17,174 square feet of land area.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located in the same neighborhood code as the subject and are located within 0.80 of a mile from the subject property. Comparable #4 is a duplicate of appellant's comparable #3.¹ The comparables have sites that range in size from 9,920 to 16,200 square feet on land area. The comparables are described as 1-story or 2-story dwellings of wood siding or brick and wood siding exterior construction that were built from 2008 to 2019. The dwellings range in size from 3,250 to 5,041 square feet of living area. Each comparable has a basement, one with finished area. Each comparable has central air conditioning and a garage ranging from 399 to 875 square feet of building area. Four comparables each have a fireplace. The comparables sold from July 2019 to May 2021 for prices ranging from \$900,000 to \$1,235,000 or from \$244.99 to \$291.14 per square foot of living area, land included. 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 Board finds the parties submitted seven comparable sales to support their respective positions where one comparable is common to both parties. The Board gives less weight to the appellant's comparable #2 along with the board of review comparable #3 due to their finished basement area, a feature the subject lacks. The Board gives less weight to the appellant's comparable #1 which is less similar to the subject in age than the other comparables in the record. The Board gave less weight to the common comparable due to its dissimilar dwelling size when compared to the subject.

¹ Although the parties describe the common comparable as a one-story dwelling, both parties reported the property to have a 1,970 square feet of ground floor living area and a 5,041 square feet of above ground living area indicating that the subject is a part two-story and a part one-story dwelling.

The Board finds the best evidence of market value to be the board of review comparables #1 #2 and #5. The Board finds these comparables are relatively similar to the subject in location, dwelling size, design, age and some features. These comparables sold from January 2020 to May 2021 for prices ranging from \$920,000 to \$946,000 or from \$258.50 to \$291.14 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$1,031,053 or \$265.53 per square foot of living area, including land, which falls above the range on an overall market value but within the range on a price per square foot basis. The Board finds the subject's higher overall value is logical considering the subjects large site, dwelling, basement and garage sizes. Based on this record and after considering adjustments to the best comparables for differences when compared to 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: July 18, 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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