



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

APPELLANT: Joshua Packer
DOCKET NO.: 21-01651.001-R-1
PARCEL NO.: 06-20-218-004

The parties of record before the Property Tax Appeal Board are Joshua Packer, 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: \$8,695
IMPR.: \$21,431
TOTAL: \$30,126

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 ranch style home of vinyl siding exterior construction with 856 square feet of living area. The dwelling was constructed in 1937. Features of the home include a crawl space foundation and a 440 square foot garage. The property has approximately 7,840 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within the same assessment neighborhood code and from .41 of a mile to 1.30 miles from the subject property. The comparables have sites ranging from 4,800 to 7,410 square feet of land area. The comparables are improved with ranch style homes of either vinyl or wood siding exterior construction ranging in size from 817 to 896 square feet of living area that were built from 1934 to 1957, with comparable #1 having an effective age of 1957. The appellant reported that each comparable has a crawl space foundation. Three comparables each have a garage ranging in size from 200 to 480 square feet of building area. The comparables sold from March 2019 to November 2020 for

prices ranging from \$30,000 to \$75,000 or from \$34.72 to \$83.71 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 \$30,126. The subject's assessment reflects a market value of \$90,605 or \$105.85 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 the same assessment neighborhood code and from .64 of a mile to 1.21 mile from the subject property. The comparables have sites ranging in size from 6,280 to 12,570 square feet of land area. The comparables are improved with ranch style homes of vinyl siding exterior construction ranging in size from 769 to 885 square feet of living area that were built from 1940 to 1957. Each comparable has a crawl space foundation and a garage ranging in size from 400 to 672 square feet of building area. Three comparables each have central air conditioning. The comparables sold from July to October 2020 for prices ranging from \$109,000 to \$128,500 or from \$126.16 to \$167.32 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 nine suggested comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #2 due to their remote sale dates occurring in 2019, which is less proximate in time to the January 1, 2021 assessment date given other sales available in the record.

The Board finds the best evidence of market value to be appellant's comparables #3, #4 and #5 along with the board of review comparables. The Board finds that these comparables are relatively similar to the subject in design, dwelling size, and some features, despite that five of the seven comparables are located over one mile away from the subject. However, three of board of review comparables each have central air conditioning, when compared to the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these best comparables sold from February to November 2020 for prices ranging from \$30,000 to \$128,500 or from \$34.72 to \$167.32 per square foot of living area, including land. The Board finds board of review #2 is most similar to the subject in location, dwelling size and age. This most similar comparable sold in August 2020 for \$122,100 or \$137.97 per square foot of living area. The subject's assessment reflects a market value of

\$90,605 or \$105.85 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record and is well supported by the most similar comparable sale, board of review comparable #2. 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:

December 19, 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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