



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

APPELLANT: Alan & Kristine Young
DOCKET NO.: 21-03681.001-R-1
PARCEL NO.: 06-26-110-001

The parties of record before the Property Tax Appeal Board are Alan and Kristine Young, the appellants, by attorney Jessica Hill-Magiera 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 **A Reduction** 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: \$7,935
IMPR.: \$55,240
TOTAL: \$63,175

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a one-story dwelling of vinyl siding exterior construction containing 1,560 square feet of living area. The dwelling was built in 1954 but has an effective construction date of 1965. Features of the home include a crawl space foundation, central air conditioning, one fireplace, one bathroom, and a detached garage with 528 square feet of building area. The property has a 9,583 square foot site located in Grayslake, Avon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales improved with one-story dwellings with vinyl siding or brick exterior construction that range in size from 1,333 to 1,514 square feet of living area. The homes were built from 1948 to 1957. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 280 to 360 square feet of building

area. These properties have 1, 1.5 or 2 bathrooms. The comparables have sites ranging in size from 7,405 to 8,712 square feet of land area and located in the same neighborhood as the subject from approximately .11 to .49 of a mile from the subject property. These properties sold from June 2020 to November 2020 for prices ranging from \$166,000 to \$177,000 or from \$116.80 to \$124.53 per square foot of living area, including land. The appellants requested the subject's total assessment be reduced to \$60,787.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,730. The subject's assessment reflects a market value of \$206,707 or \$132.50 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 five comparable sales with comparable sale #3 being the same comparable as appellant's comparable sale #1. The comparables are improved with one-story dwellings with vinyl siding exteriors that range in size from 1,248 to 1,576 square feet of living area. The homes were built from 1952 to 1965 and have effective construction dates from 1970 to 1983. Each comparable has a crawl space foundation, central air conditioning, and a detached garage ranging in size from 280 to 672 square feet of building area. Four comparables have one fireplace and each comparable has one or two bathrooms. The comparables have sites ranging in size from 7,840 to 9,580 square feet of land area. The comparables are located from approximately .16 to .39 of a mile from the subject with one comparable having the same assessment neighborhood code as the subject property. The sales occurred from January 2020 to October 2021 for prices ranging from \$171,000 to \$204,000 or from \$116.80 to \$154.22 per square foot of living area, including land.

In rebuttal the appellant's counsel asserted board of review comparables #1, #2, #4 and #5 were not comparable due to being located in a different neighborhood than the subject and/or being 14% to 21% smaller than the subject dwelling.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives less weight to appellants' comparable sale #3 and board of review comparables #2, #4 and #5 due to differences from the subject dwelling in size as the homes are 14%, 14%, 20% and 21% smaller than the subject dwelling, respectively. The Board finds the best evidence of market value to be the appellants' comparable sales #1 and #2 and board of review comparable sales #1 and #3, which includes the common sale submitted by the parties. These three comparables have smaller

garages than the subject indicating each would require an upward adjustment to make them more equivalent to the subject property. Conversely, these comparables have an additional ½ or 1 bathroom than the subject suggesting each would require a downward adjustment to make them more equivalent to the subject for this feature. The three comparables most similar to the subject in size, appellant's comparable #1/board of review comparable #3, appellant's comparable #2 and board of review comparable #1, sold for prices of \$171,000, \$177,000 and \$204,000 or for \$116.80, \$116.91 and \$129.44 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$206,707 or \$132.50 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this record, after considering the suggested adjustments to the comparables for differences from the subject property, the Board finds a reduction in the subject's assessment is 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: February 20, 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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