



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

APPELLANT: Robert & Christine Arndt
DOCKET NO.: 21-03688.001-R-1
PARCEL NO.: 06-35-104-013

The parties of record before the Property Tax Appeal Board are Robert & Christine Arndt, the appellants, by Jessica Hill-Magiera, Attorney at Law 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: \$20,262
IMPR.: \$74,956
TOTAL: \$95,218

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 consists of a 2-story dwelling of vinyl siding exterior construction with 2,220 square feet of living area. The dwelling was constructed in 1915 and has a reported effective age of 1958. Features of the home include a basement, a fireplace and a 396 square foot garage. The property has a 14,810 square foot site and is 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 five comparable sales that are located within 1.05 miles from the subject. The comparables have sites ranging in size from 8,712 to 10,890 square feet of land area that are improved with 2-story dwellings of vinyl siding exterior construction ranging in size from 1,865 to 2,428 square feet of living area. The dwellings were built from 1900 to 1920. Each comparable has a basement and a garage ranging in size from 480 to 760 square feet

of building area. Three comparables are reported to have central air conditioning and three comparables each have one or two fireplaces. The comparables sold from May 2020 to February 2021 for prices ranging from \$240,000 to \$294,250 or from \$108.65 to \$131.14 per square foot of living area, including land. Based on this evidence the appellants 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 \$101,461. The subject's assessment reflects a market value of \$305,146 or \$137.45 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 that are located within .32 of a mile from the subject. Board of review comparable #3 is the same sale as appellants' comparable #1. The comparables have sites ranging in size from 7,840 to 20,470 square feet of land area that are improved with 2-story dwellings of vinyl siding exterior ranging in size from 1,860 to 2,152 square feet of living area. The dwellings were built from 1900 to 1921 with effective years built from 1920 to 1969. The comparables have basements, two of which have finished area. Each comparable also has central air conditioning and a garage ranging in size from 440 to 708 square feet of building area. Two comparables each have one fireplace. Comparable #1 has a greenhouse. The comparables sold from February 2020 to November 2021 for prices ranging from \$267,000 to \$367,000 or from \$131.14 to \$196.24 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants' counsel noted the county comparables #1, #2, #4 and #5 are not comparable due to differences in age, size and/or finished basement area.

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 parties submitted a total of nine comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to the appellants' comparable #4 as well as board of review comparables #1, #2, #4 and #5 due to difference in dwelling size or finished basement area when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables which includes the common comparable. These comparables are similar to the subject in location, age, dwelling size and some features. These comparables sold from May 2020 to February 2021 for prices ranging from \$240,000 to \$294,250 or from \$108.65 to \$131.14 per square foot of living area, including land. The subject's assessment reflects a market value of

\$305,146 or \$137.45 per square foot of living area, including land, which falls above the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment commensurate with the appellant's request 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:

November 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert & Christine Arndt, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085