



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

APPELLANT: Thomas & Cathy Morgan
DOCKET NO.: 21-03690.001-R-1
PARCEL NO.: 06-36-401-038

The parties of record before the Property Tax Appeal Board are Thomas & Cathy Morgan, 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 **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: \$17,514
IMPR.: \$114,349
TOTAL: \$131,863

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 2,619 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement, central air conditioning, one fireplace and a 528 square foot garage. The property has a 10,710 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 seven comparable sales that are located within .61 of a mile from the subject. The comparables have sites ranging in size from 9,889 to 20,908 square feet of land area that are improved with 2-story dwellings of vinyl siding exterior construction ranging in size from 2,616 to 2,868 square feet of living area. The dwellings were built from 1996 to 2001. Each comparable has a basement, central air conditioning and a garage ranging in size

from 484 to 750 square feet of building area. Six comparables each have one fireplace. The comparables sold from May to October 2020 for prices ranging from \$296,000 to \$410,000 or from \$109.18 to \$149.63 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 \$131,863. The subject's assessment reflects a market value of \$396,580 or \$151.42 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 .22 of a mile from the subject. Board of review comparable #1 is the same sale as appellants' comparable #5. The comparables have sites ranging in size from 10,130 to 20,900 square feet of land area that are improved with 2-story dwellings of vinyl or wood siding exterior ranging in size from 2,236 to 2,800 square feet of living area. The dwellings were built from 1996 to 1999. The comparables have basements, one of which has finished area.¹ Each comparable also has central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 529 square feet of building area. The comparables sold from March 2020 to July 2021 for prices ranging from \$360,000 to \$510,000 or from \$142.01 to \$189.62 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 comparable sale #2 is not comparable to the subject due to difference in size.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to the parties' common comparable which has finished basement area which is not a feature of the subject. The Board gives less weight to board of review comparable #2 due to difference in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables. These comparables are similar to the subject in location, age, dwelling size and most features. These comparables sold from May to October 2020 for prices ranging from \$296,000 to

¹ The parties' common comparable was reported to have finished basement area by the board of review which was not refuted by the appellants.

\$510,000 or from \$109.18 to \$182.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$396,580 or \$151.42 per square foot of living area, including land, which falls within 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 supported and 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:

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

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