



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

APPELLANT: Robert Peters
DOCKET NO.: 21-03696.001-R-1
PARCEL NO.: 04-29-303-001

The parties of record before the Property Tax Appeal Board are Robert Peters, the appellant, 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: \$10,547
IMPR.: \$79,929
TOTAL: \$90,476

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 1-story dwelling of wood siding exterior construction with 1,694 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement, central air conditioning, 180 square foot sunroom, and an 874 square foot garage. The property has a 23,374 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in Beach Park or Zion and from .58 of a mile to 1.79 miles from the subject. These comparables have sites ranging in size from 12,069 to 21,780 square feet of land area that are improved with 1-story dwellings ranging in size from 1,472 to 1,952 square feet of living area. The dwellings were built from 1989 to 1996. The comparables each have a basement, central air conditioning and a garage ranging in size from 484 to 600 square feet of building area. The comparables sold from May to December

2020 for prices ranging from \$185,000 to \$239,000 or from \$106.30 to \$129.68 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 \$90,476. The subject's assessment reflects a market value of \$272,108 or \$160.63 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 located in Beach Park or Waukegan and from .13 of a mile to 1.86 miles from the subject. Comparable #5 is the same sale as appellant's comparable #1. The comparables are reported to have sites ranging in size from approximately 7,540 to 77,100 square feet of land area and are improved with tri-level or 1-story dwellings of wood or aluminum siding exterior construction built from 1966 to 1994. The dwellings range in size from 1,584 to 1,768 square feet of living area. Four comparables each have a basement and one comparable has a finished lower level. Three comparables have central air conditioning. Two comparables each have one fireplace. Each comparable has a garage ranging in size from 400 to 768 square feet of building area. The comparables sold from April 2020 to August 2021 for prices ranging from \$197,010 to \$300,000 or from \$124.38 to \$176.06 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the board of review comparables #1, #2 and #3 are not comparable to the subject due to differences in style and/or age.

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 eight comparable sales to support their respective positions which includes one common comparable, none of which are truly similar to the subject due to differences in location, site size, age, style, dwelling size and/or features. Nevertheless, the Board gives less weight to board of review comparable #1 which is a different style dwelling when compared to the subject. The Board finds the remaining comparables which includes the common comparable are similar 1-story dwellings. The Board recognizes adjustments would have to be considered to the comparables for differences in location, site size, age, dwelling size and/or features when compared to the subject. Nevertheless, these comparables sold from April 2020 to August 2021 for prices ranging from \$185,000 to \$300,000 or from \$106.30 to \$176.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$272,108 or \$160.63 per square foot of living area, including land, which falls within the range

established by the best comparable sales in this record. Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that 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:

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

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

APPELLANT

Robert Peters, 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