



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

APPELLANT: Linda D. Gfesser
DOCKET NO.: 21-03743.001-R-1
PARCEL NO.: 07-03-201-028

The parties of record before the Property Tax Appeal Board are Linda D. Gfesser, 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: \$21,792
IMPR.: \$71,214
TOTAL: \$93,006

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 2-story dwelling of wood siding exterior construction with 2,086 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement, central air conditioning, a fireplace and a 441 square foot garage. The property has a 14,504 square foot site and is located in Waukegan, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located within .22 of a mile from the subject. These comparables have sites ranging in size from 7,200 to 10,053 square feet of land area that are improved with 2-story dwellings of wood siding exterior construction ranging in size from 1,972 to 2,294 square feet of living area. The dwellings were built from 1993 to 1996. The comparables each have a basement, central air conditioning and a garage ranging in size from 399 to 504 square feet of building area. Six comparables each have a fireplace. The

comparables sold from April 2020 to May 2021 for prices ranging from \$232,000 to \$275,000 or from \$104.62 to \$121.76 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 \$93,006. The subject's assessment reflects a market value of \$279,717 or \$134.09 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 .18 of a mile from the subject. The comparables are reported to have sites ranging in size from 8,860 to 16,480 square feet of land area and are improved with 2-story dwellings of wood siding exterior construction built from 1993 to 1996. The dwellings range in size from 1,922 to 2,294 square feet of living area. The comparables have basements, three of which have finished area. Each comparable has central air conditioning. Three comparables each have one or two fireplaces. Each comparable has a garage ranging in size from 399 to 560 square feet of building area. The comparables sold from July to November 2021 for prices ranging from \$310,000 to \$318,900 or from \$135.14 to \$165.92 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, #3 and #4 are not comparable to the subject due to differences in finished basement area and number of bathrooms.

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 twelve comparable sales to support their respective positions. The Board gives less weight to board of review comparables #1, #3 and #4 which have finished basement area that is not a feature of the subject. The Board finds the best evidence of market value to be the appellant's comparables and board of review comparable #2 which are similar to the subject in location, age, dwelling size, and features. However, each comparable has a smaller site than the subject suggesting adjustments would have to be considered to make the them more equivalent to the subject. These comparables sold from April 2020 to November 2021 for prices ranging from \$232,000 to \$317,000 or from \$104.62 to \$152.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$279,717 or \$134.09 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record 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: January 16, 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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