



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

APPELLANT: Erik & Nikkolette R. Hill
DOCKET NO.: 21-03807.001-R-1
PARCEL NO.: 14-26-105-055

The parties of record before the Property Tax Appeal Board are Erik & Nikkolette R. Hill, 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: \$84,394
IMPR.: \$257,239
TOTAL: \$341,633

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 1.5-story dwelling of brick exterior construction with 5,052 square feet of living area.¹ The dwelling was constructed in 2001. Features of the home include an unfinished walk out basement, central air conditioning, three fireplaces and a 1,221 square foot garage. The property has an approximately 39,200 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located within 0.39 of a mile from the subject, and in the same neighborhood as the subject. The comparables are reported to have sites ranging in size from 44,207 to 121,149 square feet of land area. The comparables are improved with 2-story dwellings of brick, frame or brick and frame exterior construction ranging in size

¹ The Board finds the best description of the subject property is found in the property record card submitted by the board of review which was not refuted by the appellants in the rebuttal filing.

from 4,877 to 5,958 square feet of living area that were built from 2000 to 2002. Each comparable is reported to have a basement, central air conditioning, one to five fireplaces and a garage ranging in size from 968 to 1,127 square feet of building area. The comparables sold from October 2020 to June 2021 for prices ranging from \$810,000 to \$1,100,000 or from \$159.39 to \$199.92 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 \$365,129. The subject's assessment reflects a market value of \$1,098,132 or \$217.37 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 0.43 of a mile from the subject and in the same neighborhood code as the subject. Comparables #2 and #3 are the same comparables as the appellants' comparables #3 and #2, respectively. The comparables have sites ranging in size from 54,890 to 121,970 square feet of land area. The comparables are improved with either part 1-story and part 2-story² or 2-story dwellings of either brick or brick and wood siding exterior construction ranging in size from 4,179 to 5,324 square feet of living area. The dwellings were built from 2000 to 2004. Each comparable has an unfinished walk out basement, central air conditioning, two to four fireplaces and a garage ranging in size from 862 to 1,047 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from August 2020 to March 2021 for prices ranging from \$910,000 to \$975,000 or from \$179.38 to \$224.93 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants argued the board of review comparables #1 and #4 are not comparable due to their smaller dwelling size when compared to the subject. Counsel noted board of review comparables #2 and #3 are duplicate comparable sales of the appellant's comparables #3 and #2, respectively.

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 six suggested comparable sales for the Board's consideration, with two comparables being common to both parties. The Board has given less weight to the common comparables, appellants comparables #2 and #3/board of review comparables #3 and #2,

² Comparable #4 is reported to have 1,681 square feet of ground floor area and 4,179 square feet of above ground area indicating that the dwelling is part 1-story and part 2-story.

respectively, as well as board of review comparables #1 and #4 due to their significantly larger site sizes and/or smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparables #1 and #5. The Board finds these two comparables are more similar to the subject in location, site size, design, age, and some features. The comparables sold in December 2020 and June 2021 for prices of \$810,000 and \$1,100,000 or \$159.39 to \$184.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,098,132 or \$217.37 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record on an overall market value, but greater than the two best comparable sales on a price per square foot basis. 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. Therefore, based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellants request is warranted.

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

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