



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

APPELLANT: Julius White
DOCKET NO.: 22-00123.001-R-1
PARCEL NO.: 08-16-313-033

The parties of record before the Property Tax Appeal Board are Julius White, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County 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: \$11,201
IMPR.: \$41,384
TOTAL: \$52,585

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 2022 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 aluminum siding exterior construction with 1,302 square feet of living area. The dwelling was constructed in 1940. Features of the home include a basement and a fireplace. The property has an approximately 10,626 square foot site and is located in Waukegan, Waukegan Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant disclosed in Section IV of the appeal petition that the subject property was purchased from William and Dorothy McCaffery on November 16, 2021 for a price of \$100,000. The appellant indicated the property was not advertised for sale. The appellant also revealed that the property was occupied in 2013. To document the sale, the appellant provided an "Articles of Agreement for Deed," identified the seller as William and Dorothy Mc Caffrey and a purchase price of \$100,000. The document also revealed the sales contract was initiated on September 10, 2014.

The appellant submitted the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale of the subject property disclosing the property was not advertised for sale and the sale was a fulfillment of an installment contract that was initiated in 2014.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,585. The subject's assessment reflects a market value of \$157,771 or \$121.18 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In response to the appellant's evidence, the board of review argued that the subject's sale for \$100,000 was recorded on November 16, 2021 but was a fulfillment of an Installment Contract beginning in September 1, 2013 [sic]. In support of this argument, the board of review submitted a copy of the "Articles of Agreement for Deed," along with a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale of the subject property.

In support of its contention of the correct assessment the board of review submitted a grid analysis with information on the subject and five comparable sales, as well as property record cards for the subject and each of its comparables. The board of review also submitted a Multiple Listing Service (MLS) data sheet for each sale. The comparables are located within .42 of a mile from the subject property and two comparables have the same assessment neighborhood code as the subject. The parcels range in size from 6,030 to 12,080 square feet of land area. The MLS data sheets, which included exterior photographs, described each comparable as a 1.5-story dwelling. The dwellings are of brick, wood siding or aluminum siding exterior construction and range in size from 840 to 1,632 square feet of living area. The dwellings were built from 1920 to 1950, with comparable #5 having a reported effective age of 1967. Each dwelling has a basement with finished area. Two comparables have central air conditioning, three comparables each have one or two fireplaces and each comparable has a garage ranging in size from 280 to 720 square feet of building area. The comparables sold from December 2020 to July 2022 for prices ranging from \$130,000 to \$185,000 or from \$79.66 to \$220.24 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

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 appellant submitted data related to the purchase of the subject property which the board of review argued was a non-arm's length transaction and the board of review submitted five suggested comparable sales in support of their respective positions before the Property Tax Appeal Board.

The Board has given little weight to the sale of the subject property due to the fact that the sale lacks the elements of an arm's length transaction. The sale was admittedly not advertised, which is a key fundamental element of an arms-length. More importantly and based on the "Articles of Agreement for Deed" and the PTAX-203 Illinois Real Estate Transfer Declaration, the sale was a fulfillment of an installment contract that was initiated on September 10, 2014, which is 7 years and 3 months prior to the January 1, 2022 assessment date at issue.

The Board finds the best evidence of market value in the record to be board of review comparable sales #2 and #3, which sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, age and some features. The comparables sold for prices of \$140,000 and \$165,000 or for \$115.51 and 158.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$157,771 or \$121.18 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. Less weight was given to board of review comparables #1, #4 and #5 due to differences from the subject in age or dwelling size. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: March 26, 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

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

APPELLANT

Julius White, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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