



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

APPELLANT: Robert Anderson
DOCKET NO.: 22-00187.001-R-1
PARCEL NO.: 14-05-301-007

The parties of record before the Property Tax Appeal Board are Robert Anderson, 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: \$35,480
IMPR.: \$109,976
TOTAL: \$145,456

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 two-story dwelling of frame exterior construction with 2,540 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement, central air conditioning, a fireplace and a 640 square foot garage. The property has a 40,963 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that have the same assessment neighborhood code as the subject and are located within .21 of a mile from the subject property. The comparables have sites that range in size from 36,149 to 40,735 square feet of land area. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,724 to 2,780 square feet of living area. The dwellings were built in 1989 or 1998. Each comparable has a basement, central air conditioning, a fireplace and

a garage ranging in size from 638 to 816 square feet of building area. The comparables sold from August 2020 to March 2021 for prices ranging from \$385,000 to \$450,000 or from \$141.23 to \$161.87 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$126,987, which would reflect a market value of \$380,999 or \$150.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,456. The subject's assessment reflects a market value of \$436,412 or \$171.82 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located from .37 to .98 of a mile from the subject property and comparable #4 has the same assessment neighborhood code as the subject. The comparables have sites that range in size from 39,142 to 56,641 square feet of land area. The comparables are improved with two-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 2,573 to 2,978 square feet of living area. The dwellings were built from 1983 to 1993. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 484 to 696 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from June 2020 to October 2021 for prices ranging from \$459,000 to \$545,000 or from \$173.08 to \$184.50 per square foot of living area, land included. 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 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 record contains a total of eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3, as well as board of review comparables #1 and #5, which sold in 2020, less proximate in time to the January 1, 2022 assessment date than did the other sales in the record. Additionally, board of review comparable #1 has a larger dwelling size and inground swimming pool, when compared to the subject. The Board has also given less weight to board of review comparable #4 due to its larger dwelling size, when compared to the subject.

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.

The Board finds the best evidence of market value to be the appellant's comparable #1 and board of review comparables #2 and #3, which sold more proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features. These three comparables sold from March to October 2021 for prices ranging from \$420,000 to \$477,500 or from \$154.19 to \$181.70 per square foot of living area, land included. The subject's assessment reflects a market value of \$436,412 or \$171.82 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. 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:

February 20, 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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