



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

APPELLANT: Craig Phillips
DOCKET NO.: 22-00193.001-R-1
PARCEL NO.: 07-16-301-042

The parties of record before the Property Tax Appeal Board are Craig Phillips, 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: \$16,134
IMPR.: \$135,578
TOTAL: \$151,712

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 brick exterior construction with 2,797 square feet of living area. The dwelling was constructed in 1976 and has a reported effective age of 1989. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 998 square foot attached garage, and a 968 square foot detached garage. The property has a 41,470 square foot site and is located in Gurnee, Warren 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 located within .36 of a mile from the subject and two comparables have the same assessment neighborhood code as the subject. The parcels range in size from 14,810 to 40,500 square feet of land area. The comparables are

improved with one-story¹ or two-story dwellings of wood siding exterior construction ranging in size from 2,566 to 2,923 square feet of living area. The dwellings were built from 1972 to 2001 with comparables #1 and #2 having reported effective ages of 1975 and 1980, respectively. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 529 to 789 square feet of building area. Comparable #1 also has a 528 square foot detached garage. The comparables sold in May 2020 and January 2021 for prices ranging from \$350,000 to \$375,000 or from \$128.29 to \$136.40 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$123,321, which would reflect a market value of \$370,000 or \$132.28 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 \$151,712. The subject's assessment reflects a market value of \$455,182 or \$162.74 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on five comparable sales that are located from .47 to .92 of a mile from the subject property. The comparables have sites that range in size from 10,890 to 89,040 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,396 to 3,514 square feet of living area. The dwellings were built from 1984 to 1994. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, a fireplace and an attached garage ranging in size from 480 to 1,450 square feet of building area. Comparable #3 also has a 480 square foot detached garage and comparable #2 has an inground swimming pool with a plastic liner. The board of review submitted a copy of the Multiple Listing Service (MLS) datasheet disclosing county comparable #3 closed on December 29, 2022 for \$605,000 or \$172.17 per square foot of living area, including land. The five comparables sold from February 2021 to December 2022 for prices ranging from \$427,000 to \$636,363 or from \$163.19 to \$203.12 per square foot of living area, land included.

The board of review submitted a memorandum contending that a building permit was issued in 2011 for the addition of an attached garage, a family room bump out, and a first floor remodel to the subject dwelling. The property record card depicts an estimated cost of \$85,000 for these improvements. The board of review also contended that a permit was issued in 2017 for the addition of an additional detached garage and provided a copy of the permit indicating an estimated cost of \$31,156. The board of review argued that the appellant's comparable #2 sold approximately 20 months prior to the January 1, 2022 lien date, whereas all the county

¹ The appellant described comparable #2 as a one-story dwelling but according to the exterior photograph and schematic diagram included in the grid analysis, there is second floor living area above the attached garage.

² 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.

comparables closed within one year of the lien date and all are located within a one mile radius from the subject property.

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 which sold less proximate in time to the January 1, 2022 assessment date than the other sales in this record. The Board has given less weight to the board of review's comparables #2, #3 and #5 which differ from the subject in dwelling size and/or have an inground swimming pool, not a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1, along with board of review comparables #1 and #4, which sold more proximate in time to the assessment date and are relatively similar to the subject in location, dwelling size, design and some features, but have varying degrees of similarity to the subject in age/effective age, garage sizes, number of garages, and lot size, suggesting adjustments to these comparables would be required to make them more equivalent to the subject. Nevertheless, these most similar comparables sold from January to September 2021 for prices ranging from \$350,000 to \$470,000 or from \$136.40 to \$163.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$455,182 or \$162.74 per square foot of living area, including land, 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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