



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

APPELLANT: Lynn Johnson
DOCKET NO.: 22-00194.001-R-1
PARCEL NO.: 06-27-400-046

The parties of record before the Property Tax Appeal Board are Lynn Johnson, 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: \$11,398
IMPR.: \$114,605
TOTAL: \$126,003

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 one-story dwelling of brick and vinyl siding exterior construction with 2,448 square feet of living area. The dwelling was constructed in 1948 and has a reported effective age of 1966.¹ Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 720 square foot garage. The property has a 23,960 square foot site and is located in Grayslake, Avon 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 are located from .55 of mile to 2.35 miles from the subject property. The comparables have sites that range in size from 16,550 to 80,060 square feet of land area. The comparables are improved with one-story dwellings of

¹ The subject's property record card disclosed that a permit was issued in November 2000 for an addition to the subject dwelling with an estimated construction cost of \$89,920, which was unrefuted by the appellant.

brick or wood siding exterior construction ranging in size from 2,130 to 2,697 square feet of living area. The dwellings were built from 1956 to 1990 with comparable #2, the oldest comparable, having a reported effective age of 1962. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning and a garage ranging in size from 360 to 1,335 square feet of building area. Two comparables each have a fireplace. The comparables sold from October 2019 to June 2021 for prices of either \$255,000 or \$330,000 or from \$108.79 to \$122.36 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$86,658, which would reflect a market value of \$260,000 or \$106.21 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 \$126,003. The subject's assessment reflects a market value of \$378,047 or \$154.43 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In response to the appellant's comparables, the board of review stated none of the properties were located in the subject's assessment neighborhood and appellant's sales #2 and #3 lack finished basement area as compared to the subject.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales that have the same assessment neighborhood code as the subject and are located from .38 to .91 of a mile from the subject property. The comparables have sites that range in size from 11,760 to 45,950 square feet of land area. The comparables are improved with one-story dwellings of brick and wood siding or vinyl siding exterior construction ranging in size from 1,224 to 1,908 square feet of living area. The dwellings were built from 1952 to 1966 with the oldest comparable, comparable #2, having a reported effective age of 1959. Comparable #2 has a crawl space foundation and four comparables each have a basement, three of which have finished area. Four comparables have central air conditioning, two comparables each have either one or two fireplaces and each comparable has a garage ranging in size from 273 to 600 square feet of building area. The comparables sold from June to December 2021 for prices ranging from \$245,000 to \$300,000 or from \$157.23 to \$229.58 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

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.

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 eight suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject, due to significant differences from the subject in location, land area, dwelling size, age and/or features. Nonetheless, the Board has given less weight to the appellant's comparables due to their newer dwelling ages and/or larger site sizes when compared to the subject. Additionally, all three appellant's comparables are located outside of the subject's assessment neighborhood, two of which are located more than one mile away from the subject and two of the three comparables lack finished basement area, a feature of the subject. The Board has given reduced weight to board of review comparables #2, #3 and #4, as comparable #2 has a dissimilar crawl space foundation, when compared to the subject's basement foundation with finished area; comparable #3 has a considerably larger site size, when compared to the subject; and comparable #4 has no central air conditioning and no finished basement area, both features of the subject.

On this limited record, the Board finds board of review comparables #1 and #5 are most similar to the subject as they are located in the same assessment neighborhood code as the subject and are relatively similar to the subject in site size, design, age/effective age and some features. However, the Board finds both comparables have dwellings that are approximately 39% and 41% smaller than the subject dwelling and both have smaller garage sizes, when compared to the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold in September and December 2021 for prices of \$260,000 and \$295,000 or for \$178.08 and \$196.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$378,047 or \$154.43 per square foot of living area, including land, which is greater than the two best comparable sales in the record in terms of overall market value but below the comparables on a price per square foot basis, which appears to be justified given its superior dwelling size and garage size. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment 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: 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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