



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

APPELLANT: Eddie Moses
DOCKET NO.: 22-00447.001-R-1
PARCEL NO.: 07-35-100-018

The parties of record before the Property Tax Appeal Board are Eddie Moses, the appellant; 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: \$22,503
IMPR.: \$109,117
TOTAL: \$131,620

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 2-story dwelling of stone and wood siding exterior construction with 4,084 square feet of living area. The dwelling was constructed in 1959. Features of the home include a partial basement, central air conditioning, two fireplaces, and a 2,304 square foot garage. The property has a 92,350 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 from 3.21 to 4.49 miles from the subject property. The parcels range in size from 40,050 to 41,230 square feet of land area and are improved with 1.5-story or 2-story homes of wood siding exterior construction ranging in size from 2,566 to 3,421 square feet of living area. The dwellings were built from 1972 to 2005. The oldest home has a reported effective age of 1975 and the newest home was reported to have been rehabbed in 2020. Each home has a basement, central air conditioning, one or two

fireplaces, and one or two garages ranging in size from 528 to 720 square feet of building area. The comparables sold from August 2020 to January 2021 for prices ranging from \$350,000 to \$390,000 or from \$114.00 to \$136.40 per square foot of living area, including land.

The appellant submitted a brief asserting the subject backs to a highway and is located on a main road. Based on this evidence, the appellant 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 \$131,620. The subject's assessment reflects a market value of \$394,899 or \$96.69 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from 0.57 to 0.63 of a mile from the subject. The parcels range in size from 40,180 to 67,250 square feet of land area and are improved with 1.75-story or 2-story homes of brick, wood siding, or brick and wood siding exterior construction ranging in size from 3,467 to 4,220 square feet of living area. The dwellings were built in 1984 or 1986. Each home has a basement, two of which have finished area, central air conditioning, one or three fireplaces, and one or two garages ranging in size from 216 to 1,228 square feet of building area. Comparable #1 has a greenhouse and comparable #3 has an inground swimming pool. The comparables sold from March to May 2021 for prices ranging from \$508,000 to \$535,000 or from \$126.78 to \$154.28 per square foot of living area, including land.

The board of review submitted a brief contending that the appellant's comparables are located more than three miles from the subject; two comparables sold in 2020 rather than 2021; two comparables are much smaller homes than the subject; and one comparable has a smaller basement than the subject. Based on this evidence the board of review requested the subject's assessment be sustained.

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 six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, which are located more than three miles from the subject. Moreover, the appellant's comparables #1 and #2 are more than 30% smaller homes than the subject. The Board also gives less weight to the board of review's comparable #3, which is a substantially smaller home than the subject and has an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which are more similar to the subject in dwelling size, location, and some features. However, these comparables have smaller lots, newer homes, and smaller garages than the subject and one comparable has finished basement area and a greenhouse unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices of \$508,000 and \$535,000 or for \$139.41 and \$126.78 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$394,899 or \$96.69 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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:

July 18, 2023



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

Eddie Moses
1126 S. Oplaine Rd.
Gurnee, IL 60031

COUNTY

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