



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

APPELLANT: Eddie Moses
DOCKET NO.: 22-00448.001-R-1
PARCEL NO.: 04-19-401-032

The parties of record before the Property Tax Appeal Board are Eddie Moses, the appellant, by Sharon Ross, Attorney at Law in Gurnee; 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: \$13,025
IMPR.: \$86,866
TOTAL: \$99,891

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 vinyl siding exterior construction with 3,438 square feet of living area. The dwelling was constructed in 2008. Features of the home include a basement, central air conditioning, a fireplace, and a 580 square foot garage. The property has an approximately 12,070 square foot site and is located in Zion, Zion 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 .10 of a mile from the subject. The parcels range in size from 10,000 to 10,350 square feet of land area. The comparables are improved with two-story dwellings of vinyl siding exterior construction containing 3,438 or 3,496 square feet of living area. The dwellings were built from 2007 to 2010. Each comparable has a basement, central air conditioning and a 580 square foot garage. Two comparables each

have a fireplace. The comparables sold from August 2019 to August 2020 for prices ranging from \$195,000 to \$250,000 or from \$55.78 to \$72.72 per square foot of living area, including land.

The appellant submitted a letter, which disclosed the subject property was purchased in 2021 for \$169,000 at a sheriff auction. The appellant asserted the subject property is in average condition and is located in a subdivision that has two size homes of either 2,000 square feet or 3,000 square feet, each with similar bedrooms and baths. The appellant argued that in the “past two years, it seems that buyers there prefer smaller models than the large ones, so they offer more money for homes in that subdivision that are around 2,400 square feet than the ones that are around 3,400 square feet.” The appellant submitted copies of the Multiple Listing Service (MLS) sheets for each of his comparables, where comparables #1 and #3 were described as corporate owned or REO/lender owned properties, respectively.

Based on this evidence, the appellant requested the subject’s assessment be reduced to \$75,159, which would reflect a market value of \$225,500 or \$65.59 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 \$99,891. The subject's assessment reflects a market value of \$299,703 or \$87.17 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 three comparable sales that have the same assessment neighborhood code as the subject and are located within .11 of a mile from the subject. The parcels range in size from 10,000 to 15,320 square feet of land area. The comparables are improved with two-story dwellings of vinyl siding exterior construction with 2,757 or 2,860 square feet of living area. The dwellings were built in 2007 or 2010. Each comparable has a basement, central air conditioning and a garage ranging in size from 420 to 713 square feet of building area. Two comparables each have a fireplace. The comparables sold from November 2021 to September 2022 for prices of \$295,000 and \$300,000 or from \$103.15 to \$108.81 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject’s assessment.

The board of review noted that all the county comparable sales occurred within approximately nine months of the January 1, 2022 lien date, whereas the three appellant sales occurred approximately 17 to 29 months prior to the lien date.

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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

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 has given less weight to the comparables submitted by the appellant due to their sale dates occurring from 16 to 28 months prior to the lien date at issue, and thus are less likely to be indicative of the subject's market value as of the January 1, 2022 assessment date.

The Board finds the best evidence of market value to be the three comparables submitted by the board of review, which sold more proximate in time to the assessment date at issue. Even though these comparables are 17% and 20% smaller than subject dwelling, they are similar to the subject in location, design, age and some features. The comparables sold from November 2021 to September 2022 for prices of \$295,000 and \$300,000 or from \$103.15 to \$108.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$299,703 or \$87.17 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record in terms of overall market value but below the comparables on a price per square foot basis. Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that the subject was overvalued and 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

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