



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

APPELLANT: Edford Grider
DOCKET NO.: 22-01457.001-R-1
PARCEL NO.: 15-13-406-004

The parties of record before the Property Tax Appeal Board are Edford Grider, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods; 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: \$43,795
IMPR.: \$111,588
TOTAL: \$155,383

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 2,621 square feet of living area. The dwelling was constructed in 1973. Features of the home include a partially finished basement, central air conditioning, a fireplace, an enclosed porch, and a 528 square foot garage. The property has a 5,100 square foot site and is located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located in the same assessment neighborhood code and within 0.12 of a mile from the subject property. The comparables have sites that range in size from 4,949 to 5,100 square feet of land area. The properties are improved with two-story dwellings of frame exterior construction that range in size from 2,321 to 2,556

square feet of living area that were built between 1972 and 1979.¹ Each comparable has central air conditioning, one fireplace, a full or partial basement, with three having finished area, and a garage ranging from 506 to 593 square feet of building area. Four of the comparables have either a deck or a patio area, while one has an enclosed porch. The sales occurred between January 2020 and September 2021 for prices ranging from \$297,500 to \$469,000 or from \$128.18 to \$183.49 per square foot of living area, including land. 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 \$155,383. The subject's assessment reflects a market value of \$466,196 or \$177.87 per square foot of living area, land included, when applying 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 properties located within the same assessment neighborhood code and within 0.23 of a mile from the subject property. The board of review's comparables #3 and #5 are the same as the appellant's comparables #4 and #5, respectively. The comparables have sites containing 5,000 square feet of land area. These properties are improved with two-story dwellings of frame exterior construction ranging in size from 2,464 to 2,660 square feet of living area that were built between 1975 and 1979. Each dwelling has central air conditioning, one fireplace, full or partial basements, with three having finished area, and a garage ranging in size from 506 to 670 square feet of building area. Three of the properties have either a deck or patio area and one comparable has an enclosed porch. The five sales occurred between April 2020 and September 2021 for prices ranging from \$430,000 to \$520,000 or from \$174.51 to \$203.20 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 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.

Both parties submitted a total of eight comparable sales for the Board's consideration with two of these eight being common to each party's grid sheet analysis. The Board accords less weight to the appellant's comparables #1, #2 and #5 and the board of review's comparables #3, #4 and #5, which include one common sale, due to sale dates less proximate in time to the assessment date than other sales in the record. The Board finds the best evidence of market value to be the

¹ The appellant noted that comparable #1 is a recent rehab, but no adjustments were made to reflect a different effective age.

² Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code 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.

appellant's comparables #3 and #4 and the board of review's comparables #1 and #3, which include one common sale, as these comparables sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and some features, although one property lacks finished basement area that is a feature of the subject suggesting an upward adjustment would be needed to make this comparable more equivalent to the subject.

The best comparables sold from May to September 2021 for prices ranging \$395,000 to \$520,000 or from \$158.70 to \$203.20 per square foot, including land. The subject's assessment reflects a market value of \$466,196 or \$177.87 per square foot of living area, land included, which falls with the range of the best comparables sale in the 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: 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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