



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

APPELLANT: Jillian Gunderson
DOCKET NO.: 22-02332.001-R-1
PARCEL NO.: 02-13-101-012

The parties of record before the Property Tax Appeal Board are Jillian Gunderson, 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: \$23,202
IMPR.: \$114,680
TOTAL: \$137,882

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 is improved with a two-story dwelling with wood siding exterior construction containing 3,658 square feet of living area. The dwelling was built in 1987. Features of the home include an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 713 square feet of building area. The property has a site with 70,348 square feet of land area located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparables improved with two-story dwellings with wood siding exteriors that range in size from 1,989 to 2,352 square feet of living area. The homes were built from 1985 to 1989. Each property has an unfinished basement, central air conditioning, one fireplace, 2 or 2½ bathrooms, and a garage ranging in size from 484 to 616 square feet of building area. Comparable #2 is also described as having a utility shed. The comparables are in the same neighborhood as the subject and from approximately .08 to .18 of a

mile from the subject property with sites ranging in size from 56,820 to 82,240 square feet of land area. Comparables #1 and #3 sold in August 2020 and February 2022 for prices of \$302,000 and \$387,000 or for \$138.66 and \$194.57 per square foot of living area, including land, respectively. Comparable #2 sold in July 1998 for a price of \$223,500 or \$93.05 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$131,620.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,882. The subject's assessment reflects a market value of \$413,687 or \$113.09 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 four comparable sales improved with 1.5-story or 2-story dwellings of wood siding exterior construction that range in size from 2,536 to 4,216 square feet of living area. The homes were built from 1988 to 1990. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces, one or two fireplaces and a garage ranging in size from 832 to 960 square feet of building area. The comparables have either 2 or 4 full bathrooms and three comparables have an additional 1 or 2 half-bathrooms. These properties have sites ranging in size from 15,397 to 91,685 square feet of land area. The comparables are in the same neighborhood as the subject and from approximately .11 to .21 of a mile from the subject property. The sales occurred from July 2020 to April 2022 for prices ranging from \$378,000 to \$560,000 or from \$103.18 to \$149.05 per square foot of living area, including land.

The board of review submission also included a written statement from Lee D. Perry, Antioch Township Assessor, indicating that appellant's comparables #1 and #3 were improved with homes that have 40% and 46% less square footage than the subject dwelling and each sold for a price above the per square foot value reflected by the subject's assessment. The assessor also asserted that appellant's comparable #2 was not a recent sale, occurring in 1998.

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 parties submitted six comparable sales that are similar to the subject in location and improved with homes similar to the subject dwelling in age, style, and most features. The Board gives little weight to appellant's comparable sale #2 as this property sold in July 1998, more than

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

23 years prior to the assessment date at issue and is not likely to be reflective of market conditions as of the January 1, 2022, assessment date.

Appellant's comparables #1 and #3 as well as board of review comparable sale #2 are improved with homes that are significantly smaller than the subject dwelling ranging in size from 1,989 to 2,536 square feet of living area and would require upward adjustments to their sale prices for size to make them more equivalent to the subject property. Nevertheless, these three properties sold for prices ranging from \$302,000 to \$387,000 or from \$138.66 to \$194.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$113.09 per square foot of living area, land included, which is significantly below these comparables on a per square foot basis.

The three comparables that are most similar to the subject in dwelling size are board of review comparable sales #1, #3 and #4 that contain from 3,030 to 4,216 square feet of living area. These three properties sold for prices ranging from \$385,000 to \$560,000 or from \$103.18 to \$144.85 per square foot of living area, including land. The dwelling most similar to the subject home in size is board of review comparable #4 with 3,866 square feet living area. However, this property has finished basement area, unlike the subject property, indicating that a downward adjustment to the sales price of this property would be appropriate to make it more equivalent to the subject for this feature. Board of review comparable #4 sold for a price of \$560,000 or \$144.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$413,687 or \$113.09 per square foot of living area, land included, which is within the range established by those comparables most similar to the subject in dwelling size and is well support by the overall most similar comparable in terms of dwelling size after considering the suggested adjustment.

Based on this evidence the Board finds the subject's assessment of the subject property is correct and 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

AGENCY

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