



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

APPELLANT: Dennis Staral
DOCKET NO.: 23-00455.001-R-1
PARCEL NO.: 05-14-404-001

The parties of record before the Property Tax Appeal Board are Dennis Staral, 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: \$12,178
IMPR.: \$88,715
TOTAL: \$100,893

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 2023 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 frame exterior construction with 1,500 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, and a garage containing 460 square feet of building area. The property has a 14,904 square foot site and is located in Ingleside, Grant 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 within .21 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of one-story or split-level dwellings of frame exterior construction ranging in size from 1,320 to 1,436 square feet of living area. The homes were built in 1992 or 2002. Each dwelling has central air conditioning, one comparable has a fireplace, two comparables each have a basement with

finished area, and two comparables each have a garage containing either 440 or 480 square feet of building area. The parcels range in size from 7,500 to 10,500 square feet of land area. The comparables sold from August 2021 to October 2022 for prices ranging from \$228,000 to \$250,000 or from \$172.73 to \$182.29 per square foot of living area, including land. The appellant also submitted a map indicating the subject backs to railroad tracks. Based on this evidence, the appellant requested a reduced assessment of \$86,991, for an estimated market value of \$260,999 or \$174.00 per square foot of living area, including land, when applying 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 \$100,893. The subject's assessment reflects a market value of \$302,709 or \$201.81 per square foot of living area, land included, when applying 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 located within .22 of a mile of the subject and within the subject's assessment neighborhood.² The comparables consist of one-story dwellings of frame exterior construction ranging in size from 1,056 to 1,092 square feet of living area. The dwellings were built from 1965 to 2001.³ Each dwelling has central air conditioning, one comparable has a fireplace, and one comparable has a garage containing 528 square feet of building area. The parcels range in size from 5,750 to 10,000 square feet of land area. The comparables sold from October 2021 to May 2023 for prices ranging from \$180,000 to \$218,000 or from \$164.84 to \$206.44 per square foot of living area, including land.

The board of review also submitted a grid of the appellant's comparables, as well as a duplicate grid of the board of review's comparables, containing adjustments to the comparables for dwelling size, basement finish, and other features, including adjusted sale prices. In addition, the board of review resubmitted the appellant's map, noting that all properties with a house that back to railroad tracks receive a negative 7% adjustment to the land assessment.

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

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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

² The board of review also submitted a duplicate grid analysis, labeled as Assessor Comparables #1, containing the same three comparables as well as a third grid containing three additional comparables. The Board finds these additional comparables, labeled as Assessor Comparables #2, were not presented on PTAB's prescribed forms as required by Section 1910.80 of the rules of the Property Tax Appeal Board. Therefore, pursuant to the Board's Standing Order No. 2, the three additional comparable properties submitted by the board of review will receive no weight in the Board's analysis.

³ The board of review submitted a sales ratio report which indicates comparable #2 has an effective age of 1984.

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.

As an initial matter, the Board gives little weight to the adjustments put forth by the board of review as there was no foundation with respect to who prepared the adjustments, the qualifications of the person who made the adjustments, and no evidence in the record of specific market data upon which they relied to calculate the adjusted sale prices for each comparable.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the parties' comparables are not truly similar to the subject due to differences in age, design, dwelling size, and features. Nevertheless, the Board gives less weight to appellant comparables #1 and #2, as well as board of review comparable #2, which sold less proximate to the January 1, 2023 assessment date at issue in this appeal.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #1 and #3, which have varying degrees of similarity to the subject. These comparables sold for prices ranging from \$180,000 to \$250,000 or from \$164.84 to \$206.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$302,709 or \$201.81 per square foot of living area, including land, which is above the range established by the best comparable sales in this record overall and within the range on a per-square-foot basis. The subject's assessment appears supported given the subject's larger site than each of the comparables in the record, the subject's basement, a feature two of the three best comparables lack, and the subject's garage, a feature each of the best comparables lacks. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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: _____

August 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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