



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

APPELLANT: Bradley Shafer
DOCKET NO.: 23-00561.001-R-1
PARCEL NO.: 14-08-201-030

The parties of record before the Property Tax Appeal Board are Bradley Shafer, 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: \$26,904
IMPR.: \$201,832
TOTAL: \$228,736

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 two-story dwelling of frame exterior construction with 4,172 square feet of living area. The dwelling was constructed in 1962 with a reported effective age of 2003. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 1,436 square foot garage. Additionally, the subject has an inground swimming pool, a deck and a patio. The property has a 38,076 square foot site and is located in Hawthorn Woods, Elia Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales, one of which is located in the same assessment neighborhood as the subject and each of which are located within .83 of a mile from the subject. The parcels range in size from 39,261 to 41,473 square feet of land area and are each improved with a two-story dwelling of frame or brick exterior construction which were

built from 1980 to 1998. The homes range in size from 4,009 to 4,444 square feet of living area. Each dwelling has a basement, three of which have finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 768 to 936 square feet of building area. Each comparable has a deck and comparable #1 also has a patio. The comparables sold from June 2021 to January 2023 for prices ranging from \$626,000 to \$740,000 or from \$155.34 to \$166.85 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$219,745, for an estimated market value of \$659,301 or \$150.03 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 \$228,736. The subject's assessment reflects a market value of \$686,277 or \$164.50 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 located in the same assessment neighborhood as the subject and within .78 of a mile from the subject. The parcels range in size from 42,432 to 56,641 square feet of land area and are each improved with a two-story dwelling of frame or brick and frame exterior construction which were built from 1975 to 1984. The homes range in size from 2,738 to 3,504 square feet of living area. Each dwelling has an unfinished basement where comparable #1 is a walkout-style. Features include central air conditioning, a fireplace and a garage ranging in size from 402 to 816 square feet of building area. Each comparable has a porch, a deck and/or a patio. Comparable #4 has a balcony. The comparables sold from June to September 2021 for prices ranging from \$495,000 to \$640,000 or from \$161.92 to \$206.36 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.

The parties submitted a total of eight suggested comparable sales to support their respective positions in this appeal. The Board finds that none of the comparables presented by the parties are particularly similar to the subject in age, dwelling size, basement size and/or several features/amenities of the subject, including that none of the comparables has an inground swimming pool like the subject or a garage as large as the subject. The Board finds that

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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

adjustments are necessary to each of the eight comparables to make them more equivalent to the subject in age, dwelling size, basement size, lack of basement finish, number of fireplaces, garage size and/or other amenities when compared to the subject. The comparables sold for prices ranging from \$495,000 to \$740,000 or from \$155.34 to \$206.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$686,277 or \$164.50 per square foot of living area, including land, which is within the range established by the comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis. Based on this evidence and after considering appropriate adjustments to the 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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