



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

APPELLANT: Leigh Gardella
DOCKET NO.: 23-00602.001-R-1
PARCEL NO.: 04-22-306-022

The parties of record before the Property Tax Appeal Board are Leigh Gardella, 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: \$7,286
IMPR.: \$44,188
TOTAL: \$51,474

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 part one-story and part two-story dwelling¹ of wood siding exterior construction with 1,778 square feet of living area. The dwelling was built in 1900 and is approximately 123 years old. Features of the home include a full unfinished basement and a 432 square foot garage. The property has an 8,620 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, two of which are located in the same

¹ The appellant described the subject as a one-story dwelling with no support for the description and the board of review described the subject as a two-story home with a copy of the property record card including a schematic drawing. The drawing depicted a small one-story area and a larger two-story area. As such, the Board finds the best description based on the evidence that the subject is a part one-story and part two-story dwelling.

neighborhood code as the subject. The comparables are situated from nearby to .62 of a mile from the subject. The parcels range in size from 8,620 to 9,000 square feet of land area which are each improved with a “one-story” dwelling of brick or wood siding exterior construction. The dwellings are either 69 or 117 years old and range in size from 2,002 to 2,474 square feet of living area. Each comparable has an unfinished basement. The comparables sold from November 2021 to August 2022 for prices ranging from \$115,000 to \$135,000 or from \$46.48 to \$63.38 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$43,329 which would reflect a market value of approximately \$130,000 or \$73.12 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,474. The subject's assessment reflects a market value of \$154,437 or \$86.86 per square foot of living area, land included, when using 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 three comparable sales located in the same neighborhood code as the subject and within .59 of a mile from the subject. The parcels range in size from 8,800 to 9,407 square feet of land area which are each improved with either a 1.75-story or a 2-story dwelling of aluminum or wood siding exterior construction. The dwellings range in age from 112 to 119 years old and range in size from 1,644 to 2,032 square feet of living area. Each comparable has an unfinished basement and a 400 square foot garage. The comparables sold in August 2021 or April 2022 for prices ranging from \$165,000 to \$180,000 or from \$83.66 to \$100.36 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 six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and board of review comparable #3, each of which sold in 2021, dates more remote in time to the lien date at issue of January 1, 2023 and thus less likely to be indicative of the subject's market value.

² 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.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #1 and #2 which are similar to the subject in location, foundation and some features with varying degrees of similarity in age and dwelling size. These four most similar comparables sold in 2022 for prices ranging from \$125,000 to \$180,000 or from \$62.44 to \$91.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$154,437 or \$86.86 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject such as upward adjustments for lack of a garage amenity 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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