



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

APPELLANT: Wanda Elrod  
DOCKET NO.: 23-01050.001-R-1  
PARCEL NO.: 04-04-425-014

The parties of record before the Property Tax Appeal Board are Wanda Elrod, 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:** \$8,425  
**IMPR.:** \$97,506  
**TOTAL:** \$105,931

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 2-story dwelling of wood siding exterior construction with 2,304 square feet of living area. The dwelling was constructed in 1990 and is 33 years old. Features of the home include a basement, central air conditioning, a fireplace and a 520 square foot garage. The property has a 12,250 square foot site and is located in Winthrop Harbor, Benton 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 .62 of a mile from the subject. The comparables have sites ranging in size from 12,930 to 32,880 square feet of land area and are improved with 2-story dwellings of wood or vinyl exterior construction ranging in size from 2,090 to 2,490 square feet of living area. The dwellings were built from 1990 to 2006 and have basements, one of which has finished area. Each home has central air conditioning, one

fireplace, and a garage ranging in size from 546 to 702 square feet of building area. The appellant submitted Multiple Listing Service sheets associated with the sales of comparables #1 and #3. The comparables sold from July 2021 to September 2022 for prices ranging from \$259,000 to \$330,000 or from \$120.69 to \$143.54 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 \$105,931. The subject's assessment reflects a market value of \$317,825 or \$137.94 per square foot of living area, land included, when using the statutory level of assessment.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .62 of a mile from the subject. Comparable #2 is the same sale as appellant's comparable #3. The comparables have sites ranging in size from 10,365 to 32,880 square feet of land area and are improved with either 1.5-story or 2-story dwellings of wood or vinyl siding exterior construction ranging in size from 1,913 to 2,296 square feet of living area. The dwellings are 23 to 37 years old and have basements, one of which has finished area. Each home has central air conditioning and a garage ranging in size from 462 to 805 square feet of building area. Three comparables each have one or two fireplaces. Comparables #2 and #4 each have a wood deck with comparable #3 also having a gazebo. The comparables sold from April to November 2022 for prices ranging from \$285,000 to \$354,000 or from \$143.54 to \$154.18 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 record contains six comparables sales for the Board's consideration which includes the parties' common comparable. The Board gives less weight to appellant's comparable #1 which sold in 2021, less proximate in time to the January 1, 2023 assessment date than the remaining comparable sales in the record. The Board gives less weight to appellant's comparable #2, board of review comparable #3 and the parties' common comparable due to differences in site size, style, age, and/or finished basement area when compared to the subject.

The Board finds the best evidence of the subject's market value to be board of review comparables #1 and #4 which sold more proximate in time to the assessment date at issue and

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<sup>1</sup> 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 drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

are similar in location, site size, age, and most features. The Board finds both comparables each have a smaller dwelling size when compared to the subject, suggesting upward adjustments are necessary to make them more equivalent to the subject. The comparables sold in July and April 2022 for prices of \$285,000 and \$299,000 or \$148.98 and \$147.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$317,825 or \$137.94 per square foot of living area, including land, which falls below the best comparable sales in this record on a price per square foot but higher on an overall value which is logical due to subject's larger dwelling size. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: \_\_\_\_\_

November 19, 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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