



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

APPELLANT: Aurel Crisan
DOCKET NO.: 23-01662.001-R-1 through 23-01662.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Aurel Crisan, 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 **A Reduction** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-01662.001-R-1	07-32-100-001	87,716	\$78,934	\$166,650
23-01662.002-R-1	07-32-200-006	23,762	0	\$23,762

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from decisions 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.¹

Findings of Fact

The subject property is improved with a 1.5-story dwelling of wood siding exterior construction containing 2,359 square feet of living area. The dwelling was constructed in 1922 and is approximately 101 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and 3½ bathrooms. The subject property also has three metal utility sheds constructed in 1922 with 216, 720, and 420 square feet of building area, respectively, as well as a four-sided pole building built in 1969 with 3,234 square feet of building area. The

¹ Although the appellant filed the appeal on two parcel numbers (PINs) the grid analysis and evidence were presented challenging the assessment on the improved PIN 07-32-100-001. PIN 07-32-200-006 is a vacant parcel with 64,164 square feet of land area, and the assessment is not being challenged.

property has a 718,740 square foot or a 16.5-acre site located in Grayslake, Warren Township, Lake County.²

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant completed the grid analysis identifying four comparables, however, comparables #1 and #2 appear to be one property composed of adjacent parcels, one improved and one vacant, and will be treated as one comparable sale. The comparables are improved with one-story or two-story dwellings of wood siding or brick exterior construction that range in size from 2,004 to 2,563 square feet of living area. The homes were built from 1916 to 1989. Comparable #3 has a basement while comparables #1 and #2 have no basements. Each comparable has central air conditioning, one fireplace, 1½ to 2½ bathrooms, and a garage ranging in size from 400 to 936 square feet of building area. These properties have sites ranging in size from 24,500 to 217,800 square feet of land area. Three comparables have the same assessment neighborhood code as the subject property and are located from approximately .69 to 6.98 miles from the subject property. The comparables sold from January 2022 to December 2022 for prices ranging from \$340,000 to \$415,000 or from \$147.87 to \$179.27 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$132,004.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$187,153. The subject's assessment reflects a market value of \$561,515 or \$238.03 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%.³

In support of its contention of the correct assessment the board of review submitted information on two comparable sales improved with one-story dwellings of wood siding or brick exterior construction with 3,296 and 2,052 square feet of living area, respectively. The homes are 74 and 66 years old, respectively. Each comparable has a basement with one having finished area, and 2 or 2½ bathrooms. Comparable #1 has central air conditioning, one fireplace, and a garage with 1,326 square feet of building area. Comparable #2 has a metal clad pole building. These properties have sites with 81,022 and 54,450 square feet of land area and are located approximately 4.14 and 2.33 miles from the subject property, respectively. Both properties sold in December 2021 for prices of \$500,000 and \$675,000 or for \$151.70 and \$328.95 per square foot of living area, including land, respectively.

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

² The board of review submitted a copy of the subject's property record card from which some of the subject's descriptive information was obtained.

³ 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 §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record supports a reduction in the subject's assessment.

The record contains five sales submitted by the parties to support their respective positions. The comparables all vary from the subject property in location, land area, age, dwelling style, living area, and/or features. The Board gives less weight to board of review comparable sale #2 as the sale price is an outlier being approximately 83% higher than the next highest comparable on a per square foot of living area basis. The four remaining comparables sold for prices ranging from \$340,000 to \$500,000 or from \$147.87 to \$179.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$561,515 or \$238.03 per square foot of living area, including land, which is above the range established the best four comparable sales submitted by the parties. After considering the possible adjustments to the comparables to make them more equivalent to the subject property for the differences between the properties, the Board finds a reduction in the subject's assessment is 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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