



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

APPELLANT: Hugh & Linda B. Griffin
DOCKET NO.: 21-01082.001-R-1
PARCEL NO.: 06-27-208-013

The parties of record before the Property Tax Appeal Board are Hugh & Linda B. Griffin, the appellants, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; 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: \$15,903
IMPR.: \$107,097
TOTAL: \$123,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2021 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 vinyl siding exterior construction with 3,036 square feet of living area. The dwelling was constructed in 1994 with an effective age of 1996. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 440 square foot garage. The property has an approximately 10,690 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.45 of a mile from the subject property. The comparables have sites that range in size from 9,150 to 11,690 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 2,528 to 2,776 square feet of living area. The dwellings were built from 1992 to 1994. Four comparables have a basement, two with finished area, and one comparable

has a crawl space foundation. Each dwelling has central air conditioning and a garage ranging in size from 420 to 483 square feet of building area. Four homes each have one fireplace. The properties sold from February to September 2020 for prices ranging from \$235,000 to \$281,000 or from \$92.96 to \$110.89 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,000. The subject's assessment reflects a market value of \$369,925 or \$121.85 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.45 of a mile from the subject property. The comparables have sites that range in size from 9,150 to 12,820 square feet of land area and are improved with two-story dwellings of vinyl siding exterior construction that range in size from 2,630 to 3,371 square feet of living area. The homes were built from 1992 to 1998. Each comparable has a basement with three having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 462 to 651 square feet of building area. Comparable #1 has an inground swimming pool. The properties sold from April 2020 to October 2021 for prices ranging from \$348,000 to \$455,000 or from \$126.38 to \$153.99 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted ten comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2 and #5 along with board of review comparables #1, #3 and #4 which have an unfinished basement, crawl space foundation and/or inground swimming pool unlike the subject property.

The Board finds the best evidence of market value to be the appellants' comparables #3 and #4 and board of review comparables #2 and #5 which are more similar to the subject in location, age, design and other features, although three of these best comparables have a smaller dwelling size when compared to the subject's dwelling size. These best comparables sold from February 2020 to October 2021 for prices ranging from \$280,000 to \$415,000 or from \$110.72 to \$135.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$369,925 or \$121.85 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record and is supported by the sale of board of review comparable #5. After considering appropriate adjustments to the comparables for

differences from the subject, the Board finds a reduction in the subject's assessment is not warranted.

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: September 19, 2023



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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COUNTY

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