



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

APPELLANT: David Morris
DOCKET NO.: 21-01207.001-R-1
PARCEL NO.: 06-23-304-005

The parties of record before the Property Tax Appeal Board are David Morris, the appellant, 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 ***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:

LAND: \$12,951
IMPR.: \$72,721
TOTAL: \$85,672

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 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 1,982 square feet of living area.¹ The dwelling was constructed in 1992. Features of the home include a basement with 849 square feet of finished area, central air conditioning, a fireplace and a 420 square foot garage. The property has a 6,600 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales that have the same assessment neighborhood code as the subject and are located within .62 of mile from the subject property. The comparables have sites that range in size from 6,600 to 12,830 square feet of land area. The

¹ The Board finds the only description of the subject property was provided by the appellant. The board of review failed to provide a property record card for the subject as required. (86 Ill.Admin.Code §1910.40(a)).

comparables are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 1,834 to 2,294 square feet of living area. The dwellings were built from 1991 to 1994. Four comparables each have a basement, with comparable #3 having 558 square feet of finished area and comparable #1 having a crawl space foundation. Each comparable has central air conditioning and a garage ranging in size from 380 to 420 square feet of building area. Four comparables each have a fireplace. The comparables sold from March to September 2020 for prices ranging from \$224,900 to \$274,000 or from \$113.75 to \$124.87 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 \$91,904. The subject's assessment reflects a market value of \$276,403 or \$139.46 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.

Besides submission of its Notes on Appeal, the board of review did not provide any evidence in support of its assessed valuation of the subject property.

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 on this limited record that the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only market value evidence in the record to be the five suggested comparable sales submitted by the appellant. The Board has given less weight to the appellant's comparable #1 due to its lack of a basement, a feature of the subject and to the appellant's comparable #3 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2, #4 and #5, which are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds these three comparables have unfinished basements in contrast to the subject's basement with 849 square feet of finished area, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these best comparables sold from March to September 2020 for prices ranging from \$224,900 to \$247,500 or for \$113.75 and \$124.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$276,403 or \$139.46 per square foot of living area, including land, which is greater than the best comparable sales in the record. On this record, the Board finds the board of review did not present any evidence to refute the appellant's contention that the subject property was overvalued for assessment purposes. Moreover, the board of review did not submit any market value evidence in support of the subject's assessment. Therefore, based on this limited record and after considering adjustments to the best comparables

for differences from the subject, the Board finds a reduction in the subject's assessment is 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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