



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

APPELLANT: Teresa Timan  
DOCKET NO.: 21-01257.001-R-1  
PARCEL NO.: 06-11-100-010

The parties of record before the Property Tax Appeal Board are Teresa Timan, 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:** \$6,890  
**IMPR.:** \$80,687  
**TOTAL:** \$87,577

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 wood siding exterior construction with 2,344 square feet of living area. The dwelling was constructed in 2006. Features of the home include a concrete slab foundation, central air conditioning and a 960 square foot garage. The property has a 15,730 square foot site and is located in Lake Villa, Lake Villa 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 that have the same assessment neighborhood code as the subject and are located from .66 of a mile to 3.87 miles from the subject property. The comparables have sites that range in size from 8,770 to 11,880 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,060 to 2,414 square feet of living area. The dwellings were

built from 2005 to 2008. Comparable #3 has a concrete slab foundation and two comparables each have a basement. Each comparable has central air conditioning and a garage ranging in size from 420 to 624 square feet of building area. Comparable #1 has a fireplace. The comparables sold from March 2018 to October 2020 for prices ranging from \$202,500 to \$272,500 or from 98.30 to \$114.24 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 \$87,577. The subject's assessment reflects a market value of \$263,389 or \$112.37 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 three comparable sales that have the same assessment neighborhood code as the subject and are located from .63 of a mile to 3.87 miles from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 10,470 to 45,680 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 1,792 to 2,414 square feet of living area. The dwellings were built from 1937 to 2008. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning and a fireplace. Two comparables each have a garage containing either 440 or 462 square feet of building area. The comparables sold from May 2020 to March 2021 for prices ranging from \$269,000 to \$275,000 or from \$112.88 to \$150.11 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 record contains five suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board finds none of the comparables are truly similar to the subject due to significant differences from the subject in location, site size, dwelling size, design, age and/or features, or they have significantly older sale dates. Nevertheless, the Board has given less weight to the appellant's comparable #3 due to its sale date occurring 33 months prior to the assessment date at issue and is thus less likely to be indicative of the subject's market value as of January 1, 2021. The Board has also given less weight to board of review comparable #2 due to its considerably smaller dwelling size and to board of review comparable #3 due to its significantly larger site size and older dwelling age.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review comparable #1 and the appellant's comparable #2. Despite these two comparables are 1.29 and 3.87 miles away from the subject, the dwellings are overall more similar to the subject in size and age. However, the Board finds both comparables have smaller site sizes and smaller garage sizes when compared to the subject and both comparables have basements in contrast to the subject's concrete slab foundation, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in May and October 2020 for prices of \$272,500 and \$239,900 or for \$112.88 and \$114.24 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$263,389 or \$112.37 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record in terms of overall market value but below the comparables on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no 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

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