



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

APPELLANT: Laura Wagner
DOCKET NO.: 21-01275.001-R-1
PARCEL NO.: 14-12-305-030

The parties of record before the Property Tax Appeal Board are Laura Wagner, 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: \$33,903
IMPR.: \$114,416
TOTAL: \$148,319

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 brick exterior construction with 2,820 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement, central air conditioning, a fireplace and a 594 square foot garage. The property has a 40,139 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted five comparable sales. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. The comparables sold from March 2019 to April 2020 for prices ranging from \$400,000 to \$495,000 or from \$118.09 to \$156.74 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant reported in the appeal petition that the subject property is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,319. The subject's assessment reflects a market value of \$446,072 or \$158.18 per square foot of living area including land when applying the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue. The board of review disclosed the first year of the general assessment period was 2019 and a township equalization factor of 1.0000 was applied in the 2021 tax year to all non-farm properties in Ela Township.

In support of its contention of the correct assessment, the board of review asserted the Property Tax Appeal Board issued a decision pertaining to the subject property for the prior 2019 tax year under Docket Number 19-03028.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on an agreement by the parties lowering the subject's assessment to \$147,025.

The board of review also contends the subject property received a general homestead exemption in 2021 and that the subject's 2021 assessment reflects the Property Tax Appeal Board's 2019 decision plus the application of Ela Township's 2020 and 2021 equalization factors of 1.0088 and 1.0000, respectively, as provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The board of review also submitted four suggested comparable sales in further support of its assessment of the subject property. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. The comparables sold from May 2019 to August 2021 for prices ranging from \$445,000 to \$634,000 or from \$159.21 to \$218.24 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 further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-03028.001-R-1 in which a decision was issued based upon an agreement by the parties reducing the subject's total assessment to \$147,025. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2019 and 2021 tax years are within the same general assessment period and equalization factors of 1.0088 and 1.0000 were applied in Ela Township in 2020 and 2021, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board's finds the assessment as established by decision for the 2019 tax year should be carried forward through the 2021 tax year subject only to the equalization factors applied in 2020 and 2021, which is what is reflected by the final decision issued by the Lake County Board of Review. The Board finds the 2021 assessment established by the board of review follows the dictates of section 16-185 of the Property Tax Code.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains nine comparable sales submitted by the parties to support their respective positions. The Board has given less weight to the appellant's comparables #2, #4 and #5, as well as board of review comparable #4 due to their sale dates occurring in 2019, less proximate in time to the assessment date at issue than the other sales in the record. The Board finds the remaining comparables sold from April 2020 to August 2021 for prices ranging from \$410,000 to \$634,000 or from \$126.93 to \$218.24 per square foot of living area, including land. The subject's total assessment reflects a market value of \$446,072 or \$158.18 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the comparables demonstrate the subject property is not overvalued for assessment purposes.

For these reasons, the Property Tax Appeal Board finds that 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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