



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

APPELLANT: Alison Goodridge
DOCKET NO.: 21-01296.001-R-1
PARCEL NO.: 14-09-101-010

The parties of record before the Property Tax Appeal Board are Alison Goodridge, the appellants, 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: \$31,261
IMPR.: \$165,553
TOTAL: \$196,814

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 2-story dwelling of brick and wood siding exterior construction with 3,443 square feet of living area. The dwelling was built in 1998. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a 756 square foot garage. The property has an approximately 43,324 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located within 0.25 of a mile from the subject, each of which has the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 39,399 to 50,275 square feet of land area. These comparables are improved with 2-story dwellings of frame, brick, or brick with frame exterior construction that range in size from 3,223 to 4,282 square feet of living area. The homes were

built from 1989 to 1995. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 753 to 864 square feet of building area. The properties sold from March 2019 to April 2021 for prices ranging from \$435,000 to \$575,000 or from \$124.00 to \$148.40 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$152,651 which reflects a market value of \$457,999 or \$133.02 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,814. The subject's assessment reflects a market value of \$591,922 or \$171.92 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 from 0.27 of a mile to 1.08 miles from the subject property and with four of these comparables having the same assessment neighborhood code as the subject property. These comparables have sites that range in size from 38,710 to 46,840 square feet of land area. The comparables are improved with 1-story¹ or 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction that range in size from 2,912 to 3,832 square feet of living area. The homes were built from 1989 to 1993. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 621 to 864 square feet of building area. Comparable #4 has an inground swimming pool. The properties sold from June 2020 to June 2021 for prices ranging from \$504,000 to \$655,000 or from \$160.49 to \$215.61 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 nine comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #2, #3, and #4 which differ from the subject in dwelling size and/or have 2019 sale dates that are less proximate in time to the subject's January 1, 2021 assessment date than the other sales in this record. The Board gives less weight to board of review comparable #3 which is less proximate in location to the subject than the other comparables in this record. The Board also gives reduced weight to board of review comparable #4 which has an inground swimming pool, which is not a feature of the subject.

¹ Board of review comparable #4 is described as a 1-story home, but has ground floor area of 658 square feet and total living area of 2,912 square feet indicating the dwelling is actually 2-story in design.

The Board finds the best evidence of market value to be the parties' remaining comparables which sold proximate in time to the subject's January 1, 2021 assessment date and are similar to the subject in location, design, age, dwelling size, and features. These four properties sold in April and June 2021 for prices ranging from \$537,500 to \$655,000 or from \$148.40 to \$215.61 per square foot of living area, land included. The subject's assessment reflects a market value of \$591,922 or \$171.92 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record after considering adjustments to the best comparable for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its 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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