



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

APPELLANT: Sandra Chambers
DOCKET NO.: 21-01385.001-R-1
PARCEL NO.: 11-28-413-028

The parties of record before the Property Tax Appeal Board are Sandra Chambers, 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 **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: \$32,995
IMPR.: \$67,328
TOTAL: \$100,323

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 1,894 square feet of living area which was constructed in 2004. Features of the home include a concrete slab foundation, central air conditioning and a 400 square foot garage. The property is located in Vernon Hills, Libertyville 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 located an unknown distance from the subject property but within the same assessment neighborhood code as assigned to the subject.¹ The comparable sites are improved with two-story dwellings of frame exterior construction ranging in size from 1,894 to 2,245 square feet of living area. The dwellings were built in 2004. Each comparable has an unfinished basement, central air conditioning and a 400 square foot

¹ For proximity, the appellant's grid analysis notes "see map" but there was no map included with the submission.

garage. The properties sold from February to September 2020 for prices ranging from \$290,000 to \$350,000 or from \$146.46 to \$173.71 per square foot of living area, land included.

Furthermore, the appellant's comparable properties have total assessments ranging from \$111,371 to \$123,566 or from \$55.04 to \$58.80 per square foot of living area, including land.

Based on this evidence along with a notation that the subject has a slab foundation whereas the comparables have basements, the appellant requested the subject's assessment be reduced to \$100,323 or \$52.97 per square foot of living area, including land, which total assessment reflects a market value of \$300,999 or \$158.92 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 \$108,721 or \$57.40 per square foot of living area, including land. The subject's total assessment reflects a market value of \$326,980 or \$172.64 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 four comparable sales located within 0.09 of a mile from the subject property and within the same assessment neighborhood code as the subject. Board of review comparables #3 and #4 are the same properties as appellant's comparables #3 and #1, respectively, except that the board of review depicts an August 2021 sale date and price for their common comparable #3. The comparable sites are improved with two-story dwellings² of wood siding exterior construction. The dwellings were built in 2004 and range in size from 1,894 to 2,067 square feet of living area. Each of the comparables has an unfinished basement, central air conditioning and a 400 square foot garage. Comparables #1 and #3 each have a fireplace. The properties sold from September 2020 to August 2021 for prices ranging from \$329,000 to \$372,500 or from \$169.19 to \$190.07 per square foot of living area, land included.

Furthermore, the board of review's comparable properties have total assessments ranging from \$111,371 to \$118,734 or from \$57.44 to \$58.80 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 met this burden of proof and a reduction in the subject's assessment is warranted.

² The board of review submitted a copy of the Multiple Listing Service (MLS) sheet for its comparable #1 noting this to be a two-story dwelling rather than one-story as depicted in the grid analysis.

The parties submitted a total of five comparable properties with data on six sales prices to support their respective positions before the Property Tax Appeal Board. None of the comparables are similar to the subject's concrete slab foundation, but rather each has an unfinished basement which suggests downward adjustments would be necessary to the comparables to make them more equivalent to the subject. The Board has given reduced weight to appellant's comparable #2 due to its larger dwelling size when compared to the subject.

The Board finds the remaining four comparable properties sold on five occasions from August 2020 to August 2021 for prices ranging from \$290,000 to \$372,500 or from \$146.46 to \$190.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$326,980 or \$172.64 per square foot of living area, including land, which is within the range established by the comparable sales in this record, but appears to be excessive given the necessary downward adjustments for basement foundations to the comparable sales. Furthermore, the Board finds the most similar comparables among these properties, but for foundation, are appellant's comparable #1/board of review comparable #4 and board of review comparable #2 which are each similar to the subject in age and dwelling size. These two properties have total assessments of \$58.80 and \$57.90 per square foot of living area, including land, as compared to the subject's total assessment of \$57.40 per square foot of living area, including land. Therefore, based on the foregoing evidence and after considering necessary downward adjustments to the most similar comparables, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

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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