



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

APPELLANT: Donna Neises
DOCKET NO.: 21-01523.001-R-1
PARCEL NO.: 13-21-103-050

The parties of record before the Property Tax Appeal Board are Donna Neises, 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: \$41,571
IMPR.: \$176,595
TOTAL: \$218,166

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 2-story dwelling of brick exterior construction with 4,668 square feet of living area.¹ The dwelling was built in 2006. Features of the home include a basement, central air conditioning, two fireplaces and a garage with 912 square feet of building area. The property has a 26,572 square foot site and is located in River Grove, Cuba 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 with the same assessment neighborhood code as the subject and located within .39 of a mile from the subject property. The comparables have sites that range in size from 15,246 to 26,572 square feet of land area. The

¹ The parties differ as to the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size was submitted by the board of review which contained a sketch diagram with dimensions and area calculations.

comparables are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 4,160 to 4,636 square feet of living area. The dwellings were built in 2001 or 2002. The comparables have basements, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage with 687 or 892 square feet of building area. The properties sold from January to December 2020 for prices of \$480,000 or \$570,000 or from \$111.97 to \$137.02 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 \$218,166. The subject's assessment reflects a market value of \$656,138 or \$140.56 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 with the same assessment neighborhood code as the subject and located within .27 of a mile from the subject property. Comparable #5 is a duplicate sale of appellant's comparable #3. The comparables have sites that range in size from 14,810 to 19,170 square feet of land area. The comparables are improved with 1-story or 2-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from 3,440 to 4,139 square feet of living area. The dwellings were built in 2001 or 2002. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 693 to 892 square feet of building area. The properties sold from July 2020 to October 2021 for prices ranging from \$570,000 to \$665,000 or from \$137.71 to \$168.60 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 seven suggested comparable sales for the Board's consideration which includes the common comparable. The Board gives less weight to board of review comparables #3 and #4 which have considerably smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables which includes the common comparable. These comparables are relatively similar to the subject in location, year built, dwelling size and some features. The comparables sold from January 2020 to July 2021 for prices ranging from \$480,000 to \$665,000 or from \$111.97 to \$168.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$656,138 or \$140.56 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering appropriate

adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, 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

AGENCY

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