



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

APPELLANT: Terris Lotz
DOCKET NO.: 21-01620.001-R-1
PARCEL NO.: 04-32-402-043

The parties of record before the Property Tax Appeal Board are Terris Lotz, 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: \$7,581
IMPR.: \$82,809
TOTAL: \$90,390

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 wood siding exterior construction with 2,588 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 484 square foot garage. The property has an 11,330 square foot site and is located in Beach Park, Benton 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 are located within .72 of mile from the subject property with one comparable being in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 7,840 to 16,470 square feet of land area. The appellant reported the comparables are improved with 2-story dwellings of vinyl siding, brick or wood siding exterior construction ranging in size from 2,152 to 2,636 square feet of living area. The dwellings were built from 1986 to 2002. The comparables each have an

unfinished basement and a garage ranging in size from 420 to 572 square feet of building area. Two comparables each have central air conditioning and two comparables each have a fireplace. The comparables sold in September 2019 and August 2020 for prices ranging from \$206,000 to \$239,000 or from \$88.18 to \$99.91 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 \$90,390. The subject's assessment reflects a market value of \$271,850 or \$105.04 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 that located from .10 of a mile to 1.39 miles from the subject property with one comparable being in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,710 to 43,500 square feet of land area. The board of review reported the comparables are improved with either 2-story or multi-level dwellings of vinyl siding or wood siding exterior construction ranging in size from 1,330 to 2,688 square feet of living area. The dwellings were built from 1983 to 2006. Two comparables each have an unfinished basements, one comparable has a concrete slab foundation and two comparables have a finished lower level. Each comparable has central air conditioning and a garage ranging in size from 480 to 576 square feet of building area. Three comparables each have one or two fireplaces with comparable #2 having an additional garage containing 576 square feet of building area. The comparables sold from March 2018 to December 2021 for prices ranging from \$260,000 to \$330,000 or from \$107.71 to \$227.27 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 eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3 as well as board of review comparables #2, #3, #4 and #5 which differ from the subject in age, foundation, dwelling size and/or sale dates occurring in 2018 and 2019 which is less proximate in time to the assessment date at issue than the other comparable sales in the record, and thus is less likely to be indicative of the subject's market value as of January 1, 2021.

The Board finds the best evidence of market value to be the parties' remaining comparables, which are similar to the subject in location, dwelling size, design, age and some features. These comparables sold in August 2020 and August 2021 for prices of \$206,000 and \$260,000 or

\$88.18 and \$107.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$271,850 or \$105.04 per square foot of living area, including land, which falls above the best comparable sales in the record on an overall total market value basis but within the best comparable sales 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: October 17, 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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