



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

APPELLANT: Scott Morgan  
DOCKET NO.: 21-02212.001-R-1  
PARCEL NO.: 02-17-107-015

The parties of record before the Property Tax Appeal Board are Scott Morgan, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:** \$6,340  
**IMPR.:** \$24,540  
**TOTAL:** \$30,880

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 one-story dwelling of wood siding exterior construction with 865 square feet of living area. The dwelling was constructed in 1964. Features of the home include a crawl-space foundation and a garage containing 280 square feet of building area. The property has an 8,400 square foot site and is located in Antioch, Antioch 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 within .11 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of one-story dwellings of wood siding or brick exterior construction ranging in size from 1,264 to 1,532 square feet of living area. The homes were built from 1955 to 1970, with comparable #2 having an effective age of 1995. Each dwelling has central air conditioning, one or two fireplaces, and a

basement with two having finished area. Two comparables each have a garage containing either 460 square feet or 484 square feet of building area. The parcels range in size from 7,000 to 14,000 square feet of land area. The comparables sold from August 2019 to May 2021 for prices ranging from \$113,000 to \$137,500 or from \$81.59 to \$93.98 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$25,774, for an estimated market value of \$77,330 or \$89.40 per square foot of living area, including land, 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 \$30,880. The subject's assessment reflects a market value of \$92,872 or \$107.37 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 .79 of a mile of the subject, two of which are in the subject's assessment neighborhood. The comparables consist of one-story dwellings of wood siding exterior construction ranging in size from 840 to 1,482 square feet of living area. The dwellings were built from 1960 to 1965, with comparable #2 having an effective age of 1970. Three dwellings have central air conditioning, one comparable has a fireplace, two comparables each have a basement, and each comparable has a garage ranging in size from 440 to 702 square feet of building area. The parcels range in size from 10,890 to 20,072 square feet of land area. The comparables sold from June 2020 to February 2021 for prices ranging from \$140,000 to \$180,000 or from \$121.21 to \$178.57 per square foot of living area, including land. The board of review also submitted Multiple Listing Service sheets for two of the appellant's comparables and a memorandum critiquing the appellant's comparables. 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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables, which differ from the subject in age, dwelling size, and/or foundation. Additionally, appellant comparable #2 sold less proximate to the valuation date at issue of January 1, 2021. The Board also gives reduced weight to board of review comparables #1 and #2 due to differences in dwelling size and foundation when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #3 and #4, which are somewhat similar to the subject in age, dwelling size, location, and some features. These most similar comparables sold for prices of \$140,000 and \$150,000 or \$121.21

and \$178.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$92,872 or \$107.37 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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

AGENCY

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COUNTY

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