



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

APPELLANT: Peter & Lisa Androus
DOCKET NO.: 21-03667.001-R-1
PARCEL NO.: 02-26-403-059

The parties of record before the Property Tax Appeal Board are Peter & Lisa Androus, the appellants, by Jessica Hill-Magiera, Attorney at Law 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: \$16,407
IMPR.: \$72,246
TOTAL: \$88,653

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 wood siding exterior construction with 1,910 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement, central air conditioning, a fireplace, a 484 square foot garage, and an inground swimming pool.¹ The property has an 18,295 square foot site (which consists of 15,965 square feet of residential land and 2,330 square feet of lake) and is located in Lindenhurst, Lake Villa 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 0.33 of a mile from the subject. The parcels range in size from 9,287 to 18,388 square feet of land area and are

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

improved with 2-story homes of wood or vinyl siding exterior construction ranging in size from 1,766 to 2,256 square feet of living area. The dwellings were built from 1978 to 1989. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 440 to 480 square feet of building area. The comparables sold from February to December 2020 for prices ranging from \$190,000 to \$289,000 or from \$107.59 to \$128.42 per square foot of living area, including land. Based on this evidence the appellants 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 \$88,653. The subject's assessment reflects a market value of \$266,626 or \$139.59 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 0.92 of a mile from the subject. Comparable #2 is the same property as the appellants' comparable #1. The parcels range in size from 10,500 to 18,390 square feet of land area and are improved with 1.5-story or 2-story homes of wood siding or wood siding and brick exterior construction ranging in size from 1,728 to 2,402 square feet of living area. The dwellings were built from 1976 to 1986. Two comparables each have a basement, one of which has finished area and one of which is a walkout basement, one comparable has a crawl space foundation, and one comparable has a concrete slab foundation. Each home has central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 550 square feet of building area. The comparables sold from February 2020 to March 2021 for prices ranging from \$272,000 to \$340,000 or from \$128.42 to \$173.61 per square foot of living area, including land.

The board of review submitted a memorandum contending that the subject is a lakefront property like the board of review's comparables. The board of review further contended that the appellants' comparables #2 and #4 are not lakefront properties.

In written rebuttal, the appellants argued the board of review's comparables #1, #3, and #4 differ from the subject in foundation type or dwelling size.

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 record contains a total of seven comparable sales, with one common sale, for the Board's consideration. These comparables have varying degrees of similarity to the subject in dwelling size, age, location, site size, and features. Furthermore, these comparable each lack an inground swimming pool that is a feature of the subject, suggesting upward adjustments to these

comparables would be needed to make them more equivalent to the subject. The comparables sold for prices ranging from \$190,000 to \$340,000 or from \$107.59 to \$173.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$266,626 or \$139.59 per square foot of living area, including land, which is with the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Peter & Lisa Androus, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085