



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

APPELLANT: Jason Gore  
DOCKET NO.: 13-02191.001-R-1  
PARCEL NO.: 02-26-304-022

The parties of record before the Property Tax Appeal Board are Jason Gore, the appellant, by attorney Timothy Johnston of Roach Johnston & Thut in Libertyville; and the Lake County Board of Review.

Based on the facts and exhibits presented, 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:** \$17,398  
**IMPR.:** \$57,302  
**TOTAL:** \$74,700

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 2013 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 is improved with a one-story dwelling with brick and vinyl siding exterior construction containing 1,602 square feet of living area.<sup>1</sup> The dwelling was constructed in 1999. Features of the home include a full basement with 1,202 square feet of finished area, central air conditioning, two fireplaces and an attached garage with 820 square feet of building area. The property has a 16,988 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

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<sup>1</sup> The exterior construction description was taken from a copy of the Multiple Listing Service listing sheet of the subject property submitted by the board of review.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales improved with one-story dwellings with wood siding exteriors that ranged in size from 1,581 to 2,128 square feet of living area. The dwellings were constructed from 1995 to 2000. Each comparable had a basement with two being finished, each comparable had central air conditioning, four comparables each had one fireplace and each comparable had an attached garage ranging in size from 400 to 504 square feet of building area. The comparables were located from .14 to 2.01 miles from the subject property. The comparables sold from November 2011 to April 2013 for prices ranging from \$155,000 to \$241,000 or from \$84.59 to \$123.34 per square foot of living area, including land. Comparable sales #3, #5 and #6 were noted to be foreclosures. The appellant did disclose the subject property sold in February 2011 for a price of \$230,500. Based on this record the appellant requested the subject's assessment be reduced to \$58,505 to reflect a market value of approximately \$175,515.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$74,700. The subject's assessment reflects a market value of \$224,729 or \$140.28 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Lake County of 33.24% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings with wood siding exteriors that ranged in size from 1,570 to 2,009 square feet of living area. The dwellings ranged were constructed from 1995 to 2000. Each comparable has a basement with two being finished, each comparable has central air conditioning, two comparables each have one fireplace and each comparable has a garage ranging in size from 400 to 690 square feet of building area. The comparables were located from .209 to 1.484 miles from the subject property. Board of review sale #3 was the same property as appellant's sale #1. The comparables sold from April 2012 to October 2013 for prices ranging from \$195,000 to \$275,000 or from \$123.34 to \$136.88 per square foot of living area, including land.

The board of review also submitted a copy of the Multiple Listing Service listing of the subject property disclosing the subject property was purchased in February 2011 for a price of \$230,500 after being on the market for 59 days. The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject's sale. The transfer declaration indicated the property was advertised for sale and there was no indication that the parties were related. The board of review was of the opinion the recent sale of the subject

property was the best evidence of market value but requested the assessment be confirmed.

**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 Board finds the record disclosed that the subject property was purchased in February 2011 for a price of \$230,500 after being exposed on the open market for 59 days. Furthermore, the evidence indicates the parties to the transaction were not related. The subject's assessment reflects a market value of \$224,729, which is less than the purchase price.

The Board finds the record also contains eight sales submitted by parties. The Board gave less weight to appellant's comparable sales #3, #5 and #6 due to the fact these were foreclosures. The five remaining sales sold for prices ranging from \$180,000 to \$275,000 or from \$87.89 to \$136.88 per square foot of living area. The subject's assessment reflects a market value of \$224,729 or \$140.28 per square foot of living area, including land, which is within the overall price range but slightly above the range on a square foot basis. The subject's higher price per square foot is justified when considering the subject's larger garage, finished basement and two fireplaces.

Based on this record 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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: April 22, 2016

*A. Heston*

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 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 the subsequent year 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.

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.