



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

APPELLANT: Dave Mellon  
DOCKET NO.: 14-01089.001-R-1  
PARCEL NO.: 10-13-302-009

The parties of record before the Property Tax Appeal Board are Dave Mellon, the appellant, by attorney Ronald Kingsley of Lake County Appeal, in Lake Forest; 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:** \$ 19,640  
**IMPR.:** \$ 96,068  
**TOTAL:** \$115,708

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 2014 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 two-story frame dwelling that contains 3,243 square feet of living area. The dwelling was constructed in in 1995. Features include an unfinished basement, central air conditioning, a fireplace and a 630 square foot attached garage. The subject has a 13,175 square foot site. The subject property is located in Freemont Township, Lake County, Illinois.

The appellant claimed overvaluation as the basis of the appeal. In support of this argument, the appellant submitted six comparable properties located from .11 to .38 of a mile from the subject. The comparables consist of two-story frame dwellings with vinyl exteriors that were built from 1990 to 1997. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 2,945 to 3,171 square feet of living area and are situated on sites that contain from 10,000 to 15,922 square feet of land area. The comparables sold from May

2012 to April 2013 for prices ranging from \$272,500 to \$345,000 or from \$92.03 to \$108.80 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 subject's final assessment of \$115,708. The subject's assessment reflects an estimated market value of \$347,263 or \$107.08 per square foot of living area including land when applying Lake County's 2014 three-year average median level of assessment of 33.32% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted an analysis of eight comparable properties located from .06 to .46 of a mile from the subject. One comparable was also used by the appellant. The comparables consist of two-story frame dwellings of vinyl exterior construction that were built from 1990 to 1996. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 2,757 to 3,253 square feet of living area and are situated on sites that contain from 9,920 to 16,120 square feet of land area. The comparables sold from January 2013 to July 2014 for prices ranging from \$317,500 to \$375,000 or from \$102.96 to \$123.44 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.

The parties submitted 13 comparable sales for the Board's consideration. One comparable was used by both parties. The Board gave less weight to comparables #1 and #2 submitted by the appellant. These properties sold in 2012, which is less proximate in time in relation to the subject's the January 1, 2014 assessment than the other 11 comparables contained in the record. The Board finds the remaining 11 comparable sales are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold for prices ranging from \$300,000 to \$375,000 or from \$94.61 to \$123.44 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$347,263 or \$107.08 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. After considering adjustments to the comparables for differences to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified. Therefore, 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.



Chairman



Member



Member



Member



Acting 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:

August 19, 2016



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.