



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

APPELLANT: Kevin Burgess
DOCKET NO.: 14-01234.001-R-1
PARCEL NO.: 01-33-207-014

The parties of record before the Property Tax Appeal Board are Kevin Burgess, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC 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: \$27,006
IMPR.: \$99,315
TOTAL: \$126,321

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 one-story dwelling of brick exterior construction with 3,070 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full walk-out basement with finished area, central air conditioning, two fireplaces, a 2nd kitchen and an attached garage and basement garage for a total of 1,482 square feet of building area. The property has a 47,916 square foot site and is located in Fox Lake, Antioch Township, Lake County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on three equity comparables located within .53 of a mile from the subject property. The comparables are improved with 1, part one-story and part two-story or 2, one-story single family dwellings of frame exterior construction and built from 1994 to 2002. Each comparable has an unfinished basement, one or

two fireplaces and an attached garage that range in size from 753 to 954 square feet of building area. Two comparables have central air conditioning. The dwellings range in size from 2,000 to 3,285 square feet of living area and have improvement assessments that range from \$51,268 to \$76,066 or from \$23.12 to \$25.63 per square foot of living area. Comparable #1 sold in December 2012 for a price of \$411,000 or \$125.11 per square foot of living area, land included. Based on this evidence the appellant requested the subject's assessment be reduced \$108,361.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,321. The subject property has an improvement assessment of \$99,315 or \$32.35 per square foot of living area. The subject's assessment reflects a market value of \$379,115 or \$123.49 per square foot of living area, including land, when using the 2014 three year average median level of assessments for Lake County of 33.32%.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .45 of a mile from the subject property. The comparables are improved with one-story single family dwellings of frame exterior construction built from 1996 to 2007. Each comparable has a full walk-out basement with three having finished basement area, central air conditioning, and a garage ranging in size from 749 to 968 square feet of building area. Three comparables have a fireplace. The dwellings range in size from 2,411 to 3,184 square feet of living area and have improvement assessments that range from \$79,209 to \$129,795 or from \$31.99 to \$40.76 per square foot of living area. Based on this evidence the board of review requested that the 2014 assessment be confirmed.

Conclusion of Law

The taxpayer argued in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The parties' submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 based on it being a part one-story and part two-story design when compared to the subject's one-story design. The Board gave less weight to the appellant's comparable #3 along with the board of review's comparables #3 and #4. These comparables are considerably smaller in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 along with the board of review comparables #1 and #2. These comparables have varying degrees of similarity in location, age, dwelling size and features. These comparables had improvement assessments that ranged from \$23.12 to \$40.76 per square foot of living area. The subject's improvement assessment of \$32.35 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the

appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

The appellant also argued 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 on this basis.

The Board gave little weight to the one sale submitted by the appellant to establish overvaluation of the subject. The Board finds that this property differs from the subject in design and the sale is over a year old from the assessment date in question with no supporting data regarding the condition of the foreclosed property was submitted from which the Board could analyze its comparability to the subject. No reduction warranted based on the limited information submitted by the appellant.

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: September 23, 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.