



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

APPELLANT: Tim Genengels  
DOCKET NO.: 14-01855.001-R-1  
PARCEL NO.: 06-18-419-038

The parties of record before the Property Tax Appeal Board are Tim Genengels, the appellant; 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:** \$5,331  
**IMPR.:** \$18,683  
**TOTAL:** \$24,014

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 is improved with a tri-level style single family dwelling with vinyl siding exterior construction containing 1,088 square feet of above grade living area. The dwelling was constructed in 1984. Features of the home include a finished lower level with 552 square feet, central air conditioning and a 460 square foot integral garage. The property has a 6,898 square foot site and is located in Round Lake Beach, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on ten comparable sales improved with two split-level style dwellings and eight tri-level style dwellings that ranged in size from 1,004 to 1,144 square feet of above grade living area. The dwellings were constructed from 1970 to 1989. Each comparable has a finished lower level that ranged in size from 528 to 600 square feet, seven comparables have central air conditioning, one comparable has a fireplace and seven comparables have garages ranging in size from 480 to 528 square feet of building area. The sales occurred from

January 2013 to January 2014 for prices ranging from \$40,466 to \$56,188 or from \$37.96 to \$52.08 per square foot of living area, including land. The appellant's submission included adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$40,099 to \$65,396. Based on this evidence the appellant requested the subject's assessment be reduced to \$16,909 to reflect a market value of \$50,732.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,014. The subject's assessment reflects a market value of \$72,266 or \$66.42 per square foot of above grade living area, land included, when using the 2014 three year average median level of assessment for Lake County of 33.23% as determined by the Illinois Department of Revenue.

The board of review submitted a statement from Martin P. Paulson, Lake County Supervisor of Assessments and Clerk of the Lake County Board of Review, asserting that each of the comparable sales submitted by the appellant was a foreclosure, short sale or a sheriff's sale. He also noted that appellant's sales #1, #3, #4, #5 and #10 sold in "as is" condition. He further stated appellant's sale #7 was not exposed to the market. In support of these statements the board of review submitted copies of the Multiple Listing Service (MLS) data sheets and copies of the property record cards for each of the appellant's comparable sales.

The board of review also noted the subject property was listed for sale for a prices of \$128,900. In support of this assertion the board of review submitted a copy of the MLS listing of the subject property disclosing the property was listed for sale in June 2015 for a price of \$129,900 and reduced to \$128,900. The listing indicated the subject property had fresh paint and carpet throughout as well as new countertops in the kitchen. The listing also stated, "Don't mind the mess. Work still being completed." The board of review also provided a copy of a 2012 listing of the subject property for a price of \$115,000. This listing was cancelled on December 3, 2012.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales improved with two split-level and four tri-level dwellings that ranged in size from 1,014 to 1,164 square feet of above grade living area. The dwellings were constructed from 1976 to 1988. Each dwelling had a lower level with finished area ranging in size from 528 to 1,008 square feet, four of the comparables had central air conditioning and four comparables had garages ranging in size from 480 to 624 square feet of building area. The sales occurred from January 2013 to October 2014 for prices ranging from \$79,900 to \$112,000 or from \$72.90 to \$108.48 per square foot of living area, including land.

Based on this evidence the board of review requested the subject's assessment be sustained.

### **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 best evidence of market value to be the comparable sales submitted by the board of review. These comparables had varying degrees of similarity to the subject property and sold for prices ranging from \$79,900 to \$112,000 or from \$72.90 to \$108.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$72,266 or \$66.42 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Less weight was given the sales provided by the appellant as each sale was a foreclosure, short sale or a sheriff's sale calling into question whether the sales were indicative of arm's length transactions reflective of fair cash value. Furthermore, the evidence disclosed that appellant's sales #1, #3, #4, #5 and #10 sold in "as is" condition and appellant's sale #7 was not exposed to the market, further calling into question whether or not these comparables were representative of the subject property or sold in arm's length transactions. Finally, the evidence provided by the board of review disclosed the subject property was listed for sale in March 2012 for a price of \$115,000 and relisted in June 2015 for a price of \$129,900 after undergoing some refurbishing. These listings undermine the appellant's request that the subject's assessment be reduced to \$16,909 to reflect a market value of \$50,732, less than half the listing prices. Based on this evidence 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.



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.