



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

APPELLANT: Peter Wright  
DOCKET NO.: 15-02381.001-R-1  
PARCEL NO.: 04-30-201-001

The parties of record before the Property Tax Appeal Board are Peter Wright, 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:** \$12,709  
**IMPR.:** \$51,508  
**TOTAL:** \$64,217

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 2015 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 frame construction with 1,647 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 648 square foot garage. The property has a 54,450 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales.<sup>1</sup> The comparables are located from 0.35 to 2.32 miles from the subject property, and three of the comparables are located in the same neighborhood as the subject. The comparable properties have from 4,050 to 41,991 square

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<sup>1</sup> The appellant submitted a sixth comparable sale on the grid analysis; however, this property was already listed as comparable #3. As a result, comparable #6 will not be analyzed further.

feet of land area. The comparables are improved with one-story or one and one-half story dwellings of frame construction. The dwellings were constructed from 1984 to 2001. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,232 to 1,836 square feet of living area. The comparables sold from January 2014 to May 2015 or from \$62,000 to \$163,000 or from \$50.32 to \$89.99 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$52,698.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$64,217 was disclosed. The subject's assessment reflects a market value of \$193,541 or \$117.51 per square foot of living area, including land, when applying the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

The board of review presented information on three comparable sales. The comparables are located from 0.59 to 2.35 miles from the subject property. One of the comparables is located in the same neighborhood as the subject. The comparables have from 16,117 to 42,249 square feet of land area. The comparables are improved with one-story dwellings of frame or masonry construction. The dwellings were constructed from 1968 to 1987. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,332 to 1,456 square feet of living area. The comparables sold from June to November 2014 for prices that ranged from \$153,000 to \$175,000 or from 105.08 to \$131.38 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

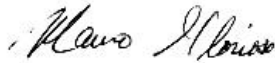
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 and a reduction in the subject's assessment is not warranted.

The parties presented sale prices for eight comparable properties for the Board's consideration. The Board gave less weight to four of the appellant's five comparables for a variety of reasons. Comparable #1 had significantly less living and land area than the subject, and its sale price of \$62,000 was much lower than any other comparable submitted for this appeal. Comparable #2 was a one and one-half story dwelling that was dissimilar from the subject's one-story design. Comparables #4 and #5 were located over two miles from the subject and in a different neighborhood than the subject. Board of review comparables #2 and #3 were also located in a different neighborhood than the subject and likewise received less weight.

The Board finds the best evidence of market value in the record to be the appellant's comparable #3 and board of review comparable #1. These properties were located in the same neighborhood as the subject; were generally similar to the subject in most characteristics; and sold proximate to the January 1, 2015 assessment date. The appellant's comparable #3 and board of review comparable #1 sold in October and November 2014 for prices of \$146,500 and \$174,885 or for

\$89.99 and \$131.00 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$193,541 or \$117.51 per square foot of living area, including land, which is between the market values on a per square foot basis of the best comparable sales in this record. The subject's assessment is justified given that the subject has considerably more land area than any other comparable in the record. Based on this record, the Board finds the appellant was not able to demonstrate that the subject was overvalued and 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



Acting 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: August 18, 2017



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.