



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

APPELLANT: Doug Duker
DOCKET NO.: 15-02516.001-R-1
PARCEL NO.: 07-10-201-014

The parties of record before the Property Tax Appeal Board are Doug Duker, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$35,347
IMPR.: \$137,969
TOTAL: \$173,316

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 is improved with a two-story dwelling of wood exterior construction with 4,022 square feet of living area. The dwelling was constructed in 2007. Features of the home include a finished basement, central air conditioning, a fireplace and a 987 square foot garage. The property has a 40,236 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted three comparable sales located within .37 of a mile from the subject property. The comparables consist of two-story dwellings that were built in 2004 or 2005. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,565 to 4,787 square feet of living area and are situated on sites that contain from 42,349 to 46,755 square feet of land area. The comparables

sold from April 2013 to March 2015 for prices ranging from \$350,000 to \$550,000 or from \$97.80 to \$114.89 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$138,924.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$173,316. The subject's assessment reflects an estimated market value of \$522,351 or \$129.87 per square foot of living area including land when applying Lake County's 2015 three-year average median level of assessment of 33.18% 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 information on four comparable sales located within .42 of a mile from the subject property. The comparables consist of two-story dwellings that were built in 2005 or 2006. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,498 to 4,421 square feet of living area and are situated on sites that contain from 40,010 to 41,950 square feet of land area. The comparables sold from June 2013 to August 2015 for prices ranging from \$565,000 to \$695,000 or from \$140.81 to \$198.68 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 and a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 and the board of review's comparable #2 due to their 2013 sale dates, less proximate in time to the January 1, 2015 assessment date. The Board finds the best evidence of market value in the record to be the appellant's comparable #2 and the board of review's comparables #1, #3 and #4. These comparables were similar in location, age, dwelling size, design and features. These properties sold from May 2014 to August 2015 for prices ranging from \$400,000 to \$641,000 or from \$97.80 to \$156.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$522,351 or \$129.87 per square foot of living area, including land, which falls within the range established by the best comparables in this record. Based on this evidence the Board finds the subject's assessment is reflective of the property's market value and a reduction in the assessment is not justified.

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.