



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

APPELLANT: Leonard Johansson
DOCKET NO.: 15-02638.001-R-1
PARCEL NO.: 02-17-305-013

The parties of record before the Property Tax Appeal Board are Leonard Johansson, 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: \$4,500
IMPR.: \$35,207
TOTAL: \$39,707

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 one-story dwelling of wood siding exterior construction with 1,360 square feet of living area. The dwelling was constructed in 1960. Features of the property include a crawl space foundation, central air conditioning, one fireplace and a detached garage with 525 square feet of building area. The property is located in McHenry, Antioch 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 improved with one-story dwellings with wood siding or brick exterior construction that ranged in size from 1,164 to 1,728 square feet of living area. The dwellings were constructed from 1954 to 1994. Three comparables have unfinished basements, four comparables have central air conditioning, four comparables each have one fireplace and four comparables have attached or detached garages ranging in size from

540 to 1,432 square feet of building area. The comparables are located from .09 of a mile to 1.32 miles from the subject property. The sales occurred from December 2013 to October 2014 for prices ranging from \$98,900 to \$195,000 or from \$69.24 to \$114.48 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$32,184.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,707. The subject's assessment reflects a market value of \$119,671 or \$87.99 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of wood siding or brick exterior construction that ranged in size from 1,200 to 1,374 square feet of living area. The dwellings were constructed in 1954 and 1965. Two of the comparables have basements with one being partially finished, each comparable has central air conditioning, one comparable has a fireplace, each comparable has an attached or detached garage ranging in size from 308 to 576 square feet of building area and one comparable also has a carport. The sales occurred from April 2012 to September 2014 for prices ranging from \$125,000 to \$137,000 or from \$99.71 to \$109.17 per square foot of living area, including land. Board of review sale #2 was the same property as appellant's sale #3. The board of review requested the subject's assessment be confirmed.

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 record contains eight comparables submitted by the parties to support their respective positions. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 and board of review comparable sale #2, which is the same property as appellant's sale #3. These comparable sales were most similar to the subject in features and sold most proximate in time to the assessment date at issue. These comparables sold in December 2013 and September 2014 for prices of \$113,000 and \$125,000 or for \$69.24 and \$101.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$119,671 or \$87.99 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellant's sales #2, #4 and #5 as each comparable has a basement while the subject has no basement. Additionally, appellant's sale #4 was given less weight due to differences from the subject in age. Less weight was given board of review sales #1 and #3 due to the fact the transactions occurred in April 2012 and June 2013, respectively, not as proximate in time to the assessment date. Based on this evidence the Board finds a reduction in the subject's 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.