



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

APPELLANT: Raymond Goodbody
DOCKET NO.: 15-03566.001-R-1
PARCEL NO.: 08-17-200-012

The parties of record before the Property Tax Appeal Board are Raymond Goodbody, 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: \$8,051
IMPR.: \$0
TOTAL: \$8,051

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 195,684 square feet of vacant land. The property located in Waukegan, Waukegan Township, Lake County.

The appellant contends as a contention of law that the subject is overvalued based on its location near an Environmental Protection Area Superfund site and because it is claimed the subject is landlocked. In support of this argument the appellant submitted maps and other information regarding the Yeoman Creek Landfill. However, the appellant failed to support his argument with legal authority, market value data and/or inequity data. The appellant requested the subject's assessment be reduced to \$1.00.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,051 or \$0.04 per square foot of land area. The subject's

assessment reflects a market value of \$24,265 or \$0.12 per square foot of land area, 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 equity comparables. The comparables had land assessments ranging from \$23,169 to \$50,529 or from \$0.05 to \$0.31 per square foot of land area. The board of review argued the subject is not landlocked as the appellant lives on an adjacent parcel. In addition, it was argued the subject received a negative 50% reduction based on location near the Superfund site and further received a negative 50% reduction for no road.

Conclusion of Law

The appellant contends as a matter of law that the subject is either overvalued or inequitably assessed based on its location near a Superfund site and/or because the subject is landlocked. However, the appellant failed to submit legal authority for this argument and further failed to submit market data and/or inequity data to further support the claim that the subject should be assessed at \$1.00. Property Tax Appeal Board rule 1910.63 (86 Ill.Admin.Code §1910.63) states in relevant part:

- a) Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward.
- b) Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.

(86 Ill.Admin.Code §1910.63)

The Board finds the appellant has not met the burden of going forward pursuant to Property Tax Appeal Board rule 1910.63 (86 Ill.Admin.Code §1910.63), and therefore, no reduction is warranted based on a contention of law.

The Board finds the only evidence of equity and/or market value was submitted by the board of review. The subject's assessment reflects a market value of \$0.12 per square foot and is assessed at \$0.04 per square foot of land area. The comparables submitted by the board of review had land assessments ranging from \$23,169 to \$50,529 or from \$0.05 to \$0.31 per square foot of land area. The subject's assessment of \$0.04 per square foot of land area is below the range established by the only equity comparables in this record.

Further, the Board finds the board of review argued the subject is not landlocked as the appellant lives on an adjacent parcel. In addition, it was argued the subject received a negative 50% reduction based on location near the Superfund site and further received a negative 50% reduction for no road. The appellant did not refute these arguments. Based on the evidence

presented by the board of review and the lack of evidence presented by the appellant and/or lack of sufficient legal argument, 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: October 20, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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