



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

APPELLANT: Derek Monroe  
DOCKET NO.: 16-02026.001-R-1  
PARCEL NO.: 06-09-315-028

The parties of record before the Property Tax Appeal Board are Derek Monroe, 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:** \$7,941  
**IMPR.:** \$45,236  
**TOTAL:** \$53,177

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 2016 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 two-story frame dwelling. The dwelling was built in 2000 and contains 1,743 square feet of living area. Features of the home include a full unfinished basement and a 360 square foot garage. The subject's site contains 5,663 square feet of land area and is located in Round Lake Beach, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties. The comparable dwellings are described as two-story or part one-story and part two-story frame homes. They were built between 1996 and 1999 and range in size from 1,563 to 1,695 square feet of living area. One comparable features a full unfinished basement and two are on slab foundations.<sup>1</sup> All have central air conditioning and garages that contain either 360 or 483 square feet of building area. Two comparables feature fireplaces. They have site sizes that range from 6,098 to 10,890 square

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<sup>1</sup> Per the Property Record Cards for the appellant's comparables submitted in evidence by the board of review.

feet of land area and are located within .33 of a mile from the subject. The comparables sold from March 2015 through April 2016 for prices ranging from \$142,500 to \$147,000 or from \$86.73 to \$91.17 per square foot of living area including land. The appellant requested the total assessment be reduced to \$47,794 which reflects a market value of approximately \$143,396 or \$82.27 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,177 which reflects a market value of \$160,365 or \$92.01 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

With regard to the appellant's evidence, the board of review submitted Property Record Cards as well as a grid of the appellant's comparables in which the board of review claimed appellant's comparables #2 and #3 lacked basements.

In support of its assessment the board of review submitted information on four comparables described as two-story frame dwellings built between 1993 and 1998. They contain either 1,734 or 1,768 square feet of living area. The comparables feature full basements, two with finished area, central air conditioning and garages that contain either 360 or 420 square feet of building area. They are situated on sites that range in size from 5,663 to 10,890 square feet of land area located within .44 of a mile from the subject. The comparables sold from August 2015 to September 2016 for prices ranging from \$164,000 to \$182,000 or from \$91.83 to \$101.90 per square foot of living area including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant cited dissimilarities between the board of review comparables and the subject regarding central air conditioning, basement finish area, number of bathrooms, dates of sale and garage sizes.

### **Conclusion of Law**

The appellant contends in part 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.

Both parties submitted a total of seven sales comparables for the Board's consideration. The Board gave less weight to the appellant's rebuttal evidence in which the appellant claims the board of review comparables are not similar to the subject property because they feature central air conditioning, finished basements, larger garages and/or dissimilar bathrooms. The Board finds the appellant's comparables also featured central air conditioning, no basements, larger garages, fireplaces and/or dissimilar number of bathrooms as compared to the subject. The Board gave less weight to appellant's comparables #2 and #3 and board of review comparables #1 and #2 based on significantly larger site sizes and/or dissimilar slab foundations or finished

basements as compared to the subject's unfinished basement. The Board gave more weight to appellant's comparable #1 and board of review comparables #3 and #4. These comparables were most similar to the subject in location, style, exterior construction, dwelling size, site size, age and most features. These comparables sold proximate in time to the subject's assessment date of January 1, 2016 for prices ranging from \$147,000 to \$182,000 or from \$86.73 to \$101.90 per square foot of living area including land. The subject's assessment reflects a market value of \$160,365 or \$92.01 per square foot of living area, land included, which is within the range established by the best comparables in the record on both a total market value basis as well as a per square foot basis. The Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued, and no reduction in the assessment based on overvaluation is warranted.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: June 19, 2018



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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