



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

APPELLANT: Ken Johnsen  
DOCKET NO.: 16-02285.001-R-1  
PARCEL NO.: 08-17-115-005

The parties of record before the Property Tax Appeal Board are Ken Johnsen, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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:** \$5,328  
**IMPR.:** \$13,858  
**TOTAL:** \$19,186

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 is improved with a one-story single-family dwelling of frame exterior construction. The dwelling was built in 1956 and contains 960 square feet of living area. Features of the home include a concrete slab foundation and a 440-square foot detached garage. The dwelling is situated on a 6,439-square foot site and located in Waukegan, Waukegan Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located within 0.34 of a mile of the subject. None of the comparables have the same neighborhood code as the subject. The dwellings are situated on sites ranging in size from 6,501 to 9,958 square feet of land area. The comparables are one-story single-family dwellings of frame exterior construction built from 1950 to 1955. The dwellings range in size from 944 to 1,008 square feet of living area. Features of the

comparables include a concrete slab foundation and a detached garage ranging in size from 352 to 528-square feet of building area. The comparables sold from February 2015 to March 2016 for prices ranging from \$33,900 to \$48,000 or from \$33.63 to \$50.42 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$49,995 or \$52.08 per square foot of living area, land included, based on the 2016 three-year median level of assessment for Lake County.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,186. The subject's assessment reflects a market value of \$57,859 or \$60.27 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.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within 0.106 of a mile of the subject. The comparables all have the same neighborhood code as the subject and are situated on sites ranging in size from 6,607 to 7,078 square feet of land area. The parcels are improved with one-story single-family dwellings of frame exterior construction built in 1956 or 1957. The dwellings each contain 960 square feet of living area. Features of the comparables include a concrete slab foundation and two of the comparables each have a detached garage of 440 or 528-square feet of building area. The comparables sold from May 2014 to April 2016 for prices of either \$60,000 or \$75,000 or \$62.50 or \$78.13 per square foot of living area, including land. The board of review also submitted a Last Posted Uniformity Report in support of its contention that the property was equitably assessed.<sup>1</sup> Based on the foregoing 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.

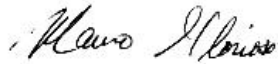
The parties presented sales data for six suggested comparable properties for the Board's consideration. The board of review's comparable #3 received reduced weight by the Board as it does not have a garage, dissimilar to the subject, and its 2014 sale is dated and thus less indicative of fair market value as of the subject's January 1, 2016 assessment date. The Board finds the best evidence of market value to be the appellant's comparables and board of review comparables #1 and #2 as these dwellings are most similar to the subject in location, design, dwelling size, foundation type, and features. These comparables sold from February 2015 to April 2016 for prices ranging from \$33,900 to \$60,000 or from \$33.63 to \$62.50 per square foot

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<sup>1</sup> This report was given little weight since the basis of the appeal was not assessment inequity.

of living area, including land. The Board finds that the board of review's comparables #1 and #2 are identical to the subject in almost every aspect and have the highest sales prices in the range, both selling for \$60,000 or \$62.50 per square foot of living area. The subject's assessment reflects a market value of approximately \$57,859 or \$60.27 per square foot of living area, including land, which falls within the range established by the most similar comparables in the record and well-supported by board of review comparables #1 and #2. Based on the record, the Board finds that the subject's assessment is supported and a reduction 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(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



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 21, 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

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