



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

APPELLANT: John Ruhl
DOCKET NO.: 16-02747.001-R-1
PARCEL NO.: 05-24-404-003

The parties of record before the Property Tax Appeal Board are John Ruhl, 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: \$10,788
IMPR.: \$59,417
TOTAL: \$70,205

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 two-story single-family dwelling of wood siding exterior construction. The dwelling was built in 2002 and contains 2,214 square feet of living area. Features of the home include an unfinished partial basement, central air-conditioning, a fireplace, and a 682-square foot attached garage. The dwelling is situated on a 10,018 square foot site and located in Round Lake, Grant Township, Lake County.

The appellant, John Ruhl, appeared before the Property Tax Appeal Board contending overvaluation as the basis of his appeal. In support of this argument, the Mr. Ruhl submitted information on three comparable sales located from .84 of a mile to 1.31 miles from the subject property. The comparables all have the same neighborhood code as the subject and consist of two-story single-family dwellings of wood siding exterior construction and are situated on sites ranging from 7,405 to 10,454 square feet of land area. The dwellings were built in 2000 or 2003 and range in size from 2,206 to 2,240 square feet of living area. The comparables have full or partial

basements, two with finished areas. The comparables have central air conditioning and attached garages ranging in size from 400 to 460 square feet of building area. The comparables sold from October 2013 to January 2014 for prices ranging from \$166,500 to \$177,000 or from \$75.41 to \$79.02 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$188,892 or \$85.32 per square foot of living area, land included.

The appellant testified that, while his comparables were all similar to his house in square footage, his house differs from the comparables in that it has a three-car garage and wood deck. He also noted that his comparables have larger basements than his house and one was finished when it was built. He further testified that, at the time of construction, the builder charged an additional \$10,000 for an additional garage stall and \$20,000 for a finished basement. He added that three different builders constructed the homes in his subdivision and that the houses sold for different prices dependent upon the builder. His house was the lowest priced model built by Remington Builders, which was the lowest priced builder.

Under cross-examination the appellant testified that he was not aware that his comparables #1 and #3 were short sales or that #2, while not yet a short sale, was a distressed sale, nor did he know that appellant's comparable #3 sold again in April 2017 for \$224,900. Appellant countered that since there was a major increase in property assessments between 2016 and 2018 that the market must be improving.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,205. The subject's assessment reflects a market value of approximately \$211,716 or \$95.63 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.

John Paslawsky, deputy chief county assessor for Lake County, was present on behalf of the board of review. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .293 to .673 of a mile of the subject and having the same neighborhood code as the subject. The comparables consist two-story single-family dwellings of wood siding exterior construction situated on sites ranging from 7,205 to 8,686 square feet of land area. The homes were built in 1999 or 2001 and range in size from 1,928 to 2,343 square feet of living area. The comparables have full or partial unfinished basements, central air-conditioning, a fireplace and a garage ranging in size from 420 to 456 square feet of building area. The comparables sold in April or June of 2015 for prices ranging from \$196,000 to \$249,900 or from \$103.59 to \$119.29 per square foot of living area, land included.

The board of review submitted comments on the appellant's grid analysis noting that appellant's comparables lack fireplaces and have smaller garages when compared to the subject and that their 2013 and 2014 sales are dated. The board also noted that appellant's comparable #3 sold in December 2013 for \$177,000 and then sold again in April 2017 for \$224,900 or \$79.02 and \$100.40 per square foot of living area, land included, respectively.

In its case in chief, Mr. Paslawsky argued that the marketing times of the appellant's comparables in 2013 and 2014 were not relevant to the subject's 2016 assessment. He testified that board of

review comparable #1 was very similar to the subject and sold for \$210,000. The appellant countered that board of review comparable #2 was a nicer house when compared to the subject and that it had more square footage, a full basement, and possibly backed up to open space or a waterway, unlike the subject. He also noted that the homes located on Columbine and Havenwood, as are board of review comparables #3 and #4, were built by different builders than the subject and therefore sold for higher prices.

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 submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board as appellant's comparable #3 sold in 2013 and in 2017. The Board gave less weight to the 2013 and 2014 sales of appellant's comparables which are dated and less indicative of the market value as of the subject's January 2016 assessment date.

The Board gives more weight to the April 2017 sale of appellant's comparable #3 and the four comparables submitted by the board of review. These comparables sold more proximate in time to the subject's January 1, 2016 assessment date and were similar to the subject in age, location, design, size and most features. They sold from April 2015 to April 2017 for prices ranging from \$196,000 to \$249,900 or from \$100.40 to \$119.29 per square foot of living area, land included. The subject's assessment reflects an estimated market value of approximately \$211,716 or \$95.63, land included, which falls below the range established by the most similar comparable sales in the record. Even after considering adjustments to the comparables for differences in some features when compared to the subject, the Board finds that the subject's assessment is well supported.

In conclusion, based on the record and after hearing the testimony of the parties, the Property Tax Appeal Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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(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



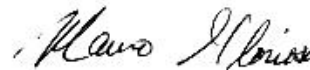
Member

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: June 18, 2019



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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