



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

APPELLANT: Thomas Doetsch  
DOCKET NO.: 16-02780.001-R-1  
PARCEL NO.: 06-09-104-017

The parties of record before the Property Tax Appeal Board are Thomas Doetsch, 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 **A Reduction** 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:** \$12,129  
**IMPR.:** \$44,871  
**TOTAL:** \$57,000

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 dwelling of wood siding exterior construction with 1,817 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full unfinished basement, central air conditioning and a 452 square foot garage. The property has a 6,970 square foot site 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 four comparable sales located within .49 of a mile of the subject. The comparables are described as two-story dwellings of frame exterior construction ranging in size from 1,655 or 1,961 square feet of living area. The dwellings ranged in age from 19 to 24 years old. The comparables have basements, with one having finished area. Each comparable has central air conditioning and a garage ranging in size from 380 to 483 square feet of building area. Three comparables each have a fireplace. The comparables sold from January

to April 2016 for prices ranging from \$123,000 to \$179,900 or from \$74.32 to \$91.82 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,352. The subject's assessment reflects a market value of \$182,002 or \$97.33 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 response to the appellant's evidence, the board of review submitted a detailed grid analysis of the appellant's comparables that noted comparables #3 and #4 were short sales. In addition, the board of review also submitted a Multiple Listing Service (MLS) sheet for comparable #3 that indicated "The home needs some work".

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .59 of a mile of the subject. The comparables are described as two-story dwellings of wood siding exterior construction ranging in size from 1,768 to 1,820 square feet of living area. The dwellings were constructed in 1993 or 1995. Each comparable features a basement with finished area, central air conditioning and a garage with 400 or 452 square feet of building area. Three comparables each have a fireplace. The comparables sold from January to September 2015 for prices ranging from \$175,000 to \$195,000 or from \$97.33 to \$107.47 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property'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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted eight comparable sales for consideration. Less weight was given to the appellant's comparables #3 and #4 that were described as short sales which calls into question the arm's-length nature of the transaction. Furthermore, comparable #3 was in need of some work per the MLS sheet.

The Board finds the best evidence of market value for the subject property to be appellant's comparables #1 and #2 along with the board of review comparables that are similar to the subject in location and design. However, all are slightly newer in age and have more bathrooms. In addition, five comparables have superior finished basements when compared to the subject's unfinished basement. These comparables sold from January 2015 to February 2016 for prices ranging from \$164,000 to \$195,000 or from \$91.74 to \$107.47 per square foot of living area, including land. The Board further finds that appellant's comparable #2 was the only property with an unfinished like the subject and most similar in overall features, thus was given most

weight. This property sold in February 2016 for \$164,000 or \$91.82 per square foot of living area. The subject's assessment reflects a market value of \$182,002 or \$97.33 per square foot of living area, including land, which is considerably higher than the most similar comparable sale in the record. Therefore, after considering the necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive.

Based on this record, the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is 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.

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Chairman



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Member



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Member



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Member



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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: November 19, 2019



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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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COUNTY

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