



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

APPELLANT: James Osullivan
DOCKET NO.: 16-03253.001-R-1
PARCEL NO.: 14-08-206-006

The parties of record before the Property Tax Appeal Board are James Osullivan, 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: \$31,909
IMPR.: \$132,374
TOTAL: \$164,283

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 brick and frame exterior construction with 3,052 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement, central air conditioning, a fireplace, and a 706 square foot attached garage. The property has a 41,181 square foot site and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located from .15 to 1.6 miles from the subject property. The comparables are described as two-story dwellings of frame or brick exterior construction ranging in size from 2,402 to 3,362 square feet of living area. The dwellings were constructed from 1985 to 1990. The comparables have basements, central air conditioning; one to three fireplaces and a garage ranging in size from 682 to 1,896 square feet

of building area. One comparable has an inground swimming pool. The comparables have sites ranging in size from 38,272 to 86,805 square feet of land area. The comparables sold from February 2015 to July 2016 for prices ranging from \$402,500 to \$555,000 or from \$133.19 to \$170.69 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 \$164,283. The subject's assessment reflects a market value of \$495,425 or \$162.33 per square foot of living area, including land, when applying 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 the subject's assessment, the board of review submitted information on six comparable sales located from .518 to 1.366 miles from the subject property. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,616 to 3,027 square feet of living area. The dwellings were constructed from 1988 to 1993. The comparables have basements, central air conditioning, one or two fireplaces and a garage ranging in size from 660 to 1,024 square feet of building area. The comparables have sites ranging in size from 39,050 to 45,378 square feet of land area. The comparables sold from March 2014 to September 2016 for prices ranging from \$480,000 to \$610,000 or from \$176.21 to \$212.16 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted fourteen suggested comparable sales for consideration. The Board gave less weight to the appellant's comparables #2, #6 and #8 due to their considerably larger site size when compared to the subject. The Board also gave less weight to comparables #2, #3, #4 and #5 submitted by board of review due to their sales occurring from March 2014 and July 2014 which are dated and less indicative of market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be comparables #1, #3, #4, #5 and #7 submitted by the appellant along with the comparables #1 and #6 submitted by board of review. The Board finds these seven comparables were most similar to the subject in location, land area, design, age, features and sold most proximate in time to the assessment date. They sold from February 2015 to September 2016 for prices ranging from \$402,500 to \$610,000 or from \$133.19 to \$201.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$495,425 or \$162.33 per square foot of living area, including land which falls within the range established by the most similar comparable sales in this record.

After considering 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 supported. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no 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.



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: February 13, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

James Osullivan, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085