



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

APPELLANT: Timothy Genengels
DOCKET NO.: 16-03289.001-R-1
PARCEL NO.: 06-17-401-015

The parties of record before the Property Tax Appeal Board are Timothy Genengels, 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 **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: \$7,213
IMPR.: \$16,618
TOTAL: \$23,831

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 part 1.5-story dwelling of brick construction with 1,300 square feet of living area. The dwelling was constructed in 1947. Features of the home include a crawl-space foundation and a 792 square foot garage. The property has an 8,975 square foot site and is located in Round Lake Beach, Avon 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 sales located from .24 to .60 of a mile from the subject property. The comparables consist of a 1.5 story and two 1-story dwellings of brick or frame exterior construction ranging in size from 1,008 to 1,531 square feet of living area. The dwellings were constructed from 1928 to 1947. One comparable has a basement with finished area and each comparable has central air conditioning. Additionally, two comparables have a fireplace and two comparables have either a 308 or a 360 square foot garage. The comparables

have sites ranging in size from 5,643 to 9,816 square feet of land area. The comparables sold from May 2015 to May 2016 for prices ranging from \$35,000 to \$65,000 or from \$25.27 to \$51.59 per square foot of living area, including land. Based on the comparable sales evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,363. The subject's assessment reflects a market value of \$82,518 or \$63.48 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 four comparable sales located from .029 to .467 of a mile from the subject property. The comparables were improved with 1-story dwellings of frame exterior construction that range in size from 1,144 to 1,396 square feet of living area. The dwellings were constructed from 1935 to 1958. Two comparables have partial basements and central air conditioning. Three comparables have a garage ranging in size from 440 to 576 square feet of building area. The comparables have sites ranging in size from 4,792 to 9,045 square feet of land area. These properties sold from October 2014 to August 2016 for prices ranging from \$104,000 to \$125,000 or from \$89.54 to \$91.78 per square foot of living area, including land. Based on the comparable sales 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in design and features. However, the Board gave less weight to board of review comparables #1 and #2 as their dated sales in October and November 2014 are less indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds on this limited record the best evidence of market value to be the appellant's comparable sales, along with the board of review comparable sales #3 and #4. Despite that these comparables have varying degrees of similarity when compared to the subject, these homes are somewhat similar to the subject in dwelling size, age and some features. These comparables sold from May 2015 to August 2016 for prices ranging from \$35,000 to \$105,000 or from \$25.74 to \$91.78 per square foot of living area, including land. The subject is inferior to appellant's comparable #1 in that it lacks a fireplace and a basement. The subject is also inferior to each of the appellant's comparables in that it lacks central air conditioning. The subject's assessment reflects a market value of \$82,518 or \$63.48 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after

considering adjustments to the comparable sales for differences when compared to the subject which is inferior in several respects, the Board finds a reduction in the subject's estimated market value is warranted commensurate with the appellant's request.

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

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