



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

APPELLANT: Antoine Nguyen
DOCKET NO.: 16-03332.001-R-1
PARCEL NO.: 16-36-305-029

The parties of record before the Property Tax Appeal Board are Antoine Nguyen, 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: \$66,746
IMPR.: \$146,320
TOTAL: \$213,066

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 brick exterior construction situated on an 11,274-square foot lot. The dwelling was built in 1984 and contains 2,720 square feet of living area. Features of the home include a full basement with a finished area, central air conditioning and a 506-square foot attached garage. The dwelling is located in Highland Park, Moraine Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located from .35 to .71 of a mile from the subject. The dwellings are situated on lots ranging in size from 9,033 to 13,238 square feet of land area. The comparables consist of two-story single-family dwellings of brick exterior construction which were built from 1973 to 2003. The dwellings range in size from 2,848 to 3,128 square feet of living area. Each comparable has a full basement with a finished area;

central air conditioning; a fireplace; and an attached garage ranging in size from 484 to 598-square feet of building area. The comparables sold from May 2014 to September 2015 for prices ranging from \$619,000 to \$740,000 or from \$198.40 to \$236.57 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$560,265 or \$205.98 per square foot of living area, land included, based on the 2016 three-year statutory 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 \$218,945. The subject's assessment reflects a market value of approximately \$660,268 or \$242.75 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. The properties are located from .182 to .792 of a mile from the subject. The dwellings are situated on lots ranging in size from 6,197 to 15,284 square feet of land area. The comparables consist of one, part one-story and part-two-story and three, two-story single-family dwellings of brick, stucco or wood siding exterior construction. The homes were built from 1927 to 1988 and range in size from 2,711 to 2,778 square feet of living area. The comparables each have a basement, three with finished areas; central air conditioning; one to three fireplaces; and a garage ranging in size from 420 to 630-square feet of building area. The comparables sold from August 2014 to October 2016 for prices ranging from \$639,000 to \$780,000 or from \$231.52 to \$280.93 per square foot of living area, including land. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented sales data for eight suggested comparable properties for the Board's consideration. Appellant's comparables #1 and #4 received reduced weight by the Board as their 2014 sales are dated and thus less indicative of fair market value as of the subject's January 1, 2016 assessment date. Also, appellant's comparable #1 is an older dwelling and comparable #4 is a newer dwelling, when compared to the subject. The board of review's comparables received reduced weight by the Board as: comparables #1 and #2 are older dwellings when compared to the subject; comparables #2 and #3's 2014 sales are dated and thus less indicative of fair market value as of the subject's January 1, 2016 assessment date; and comparable #4 is of part one-story and part-two-story design, dissimilar to the subject's two-story design.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 as these dwellings are most similar to the subject in location, age, lot size, design, dwelling size, and most features. These comparables sold in September and May of 2015 for \$619,000 and

\$670,000 or \$198.40 and \$235.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$242.75 per square foot of living area, including land, which is not supported by the best comparable sales in this record. Based on this evidence and after making adjustments for differences in some features, the Board finds 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.



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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