



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

APPELLANT: Thomas Rodgers
DOCKET NO.: 16-03335.001-R-1
PARCEL NO.: 16-36-124-001

The parties of record before the Property Tax Appeal Board are Thomas Rodgers, 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: \$50,141
IMPR.: \$44,516
TOTAL: \$94,657

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 one-story single-family dwelling of wood siding exterior construction. The dwelling was built in 1951 and contains 1,145 square feet of living area. Features of the home include a partial unfinished basement, central air-conditioning, a fireplace, and a 440-square foot attached garage. The dwelling is situated on a 6,500-square foot site and 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 six comparable sales located from .24 of a mile to 2.00 miles from the subject. The comparables consist of one-story single-family dwellings of brick exterior construction that are situated on sites ranging from 5,205 to 10,916 square feet of land area. The dwellings were built between 1952 and 1960 and range in size from 1,120 to 1,295 square feet of living area. The comparables have full basements, four with finished areas. Five comparables

have central air conditioning; two comparables each have a fireplace; and four comparables have garages ranging in size from 252 to 400 square feet of building area. The comparables sold from January 2015 to July 2016 for prices ranging from \$225,000 to \$279,000 or from \$189.19 to \$225.18 per square foot of living area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$234,702 or \$204.98 per square foot of living area, land included, based on the 2016 three-year median 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 \$94,657. The subject's assessment reflects a market value of approximately \$285,455 or \$249.31 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 six comparable sales located from .091 to .477 of a mile of the subject. The comparables consist of one-story single-family dwellings of brick or wood siding exterior construction situated on sites ranging from 5,200 to 7,800 square feet of land area. The homes were built from 1949 to 1956 and range in size from 1,035 to 1,285 square feet of living area. Five of the comparables have full or partial basements, two with finished areas; all of the comparables have central air-conditioning, five of the comparables have a fireplace; and five of the comparables have garages ranging in size from 400 to 462 square feet of building area. The comparables sold from February 2014 to April 2016 for prices ranging from \$307,250 to \$443,700 or from \$255.63 to \$345.29 per square foot of living area, land included. 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 twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparables and board of review comparables #1, #3, #5 and #6. Appellant's comparables differ from the subject as follows: #1 and #6 do not have a garage; #1, #2 and #5 have full finished basements; and #3 and #4 are two miles distant from the subject and in a different neighborhood. Board of review comparables differ from the subject as follows: #1 does not have a garage; #3 does not have a basement; and #5 and #6 have full finished basements.

The Board finds that board of review comparables #2 and #4, while having varying degrees of similarity to the subject, were the best comparables submitted in the record. These comparables sold in September 2014 and May 2015 for \$325,000 and \$355,000 or \$310.31 and \$314.01 per square foot of living area, land included. The subject's assessment reflects an estimated market

value of approximately \$285,455 or \$249.31, land included, which is lower than the assessments of the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds 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: March 19, 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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