



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

APPELLANT: John Rixon
DOCKET NO.: 16-03403.001-R-1
PARCEL NO.: 16-28-315-003

The parties of record before the Property Tax Appeal Board are John Rixon, 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: \$41,883
IMPR.: \$79,412
TOTAL: \$121,295

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 tri-level dwelling of brick exterior construction with 1,173 square feet of above grade living area. The dwelling was constructed in 1958. Features of the home include a finished lower level, central air conditioning and a 276 square foot one-car garage. The property has an 8,100 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal with an estimated market value of \$335,000 as of May 25, 2016. The appraisal report was prepared by Jennifer M. James, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the appraisal was prepared for a mortgage refinance transaction. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value the appraiser used six comparables located within .90 of a mile of the subject property. The comparables are described as one, ranch and five, split-level dwellings ranging in size from 1,066 to 1,426 square feet of above grade living area that were 57 to 61 years old. Each comparable has a basement with finished area, central air conditioning and a one-car or a two-car garage. The comparables have sites ranging in size from 7,700 to 9,000 square feet of land area. Four comparables sold for prices ranging from \$325,000 to \$390,000 or from \$241.94 to \$333.62 per square foot of above grade living area, including land. Two comparables had list prices of \$349,000 and \$339,000 or \$298.55 and \$289.99 per square feet of living area, including land, respectively. After the appraiser applied the adjustments to the comparables for differences from the subject, the comparables had adjusted prices ranging from \$314,800 to \$372,000. Based on the adjusted prices of the comparables, the appraiser estimated the subject had a market value of \$335,000 as of May 25, 2016.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,295. The subject's assessment reflects a market value of \$365,787 or \$311.84 per square foot of living area, land included, 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 its contention of the correct assessment the board of review submitted information on three comparable sales located within .50 of a mile of the subject property. The comparables are described as a tri-level dwellings of brick exterior construction that range in size from 1,221 to 1,344 square feet of living area. The dwellings were constructed from 1955 to 19961. Each comparable has a lower level with finished area, central air conditioning and a garage ranging in size from 252 to 462 square feet of building area. Two comparables each have a fireplace. The comparables have sites ranging in size from 8,723 to 12,015 square feet of land area. The comparables sold from February 2015 to July 2016 for prices ranging from \$435,000 to \$485,000 or from \$323.66 to \$381.65 per square foot of living area, land included. Based on this evidence, the board of review requested that the 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 record contains an appraisal presented by the appellant and three comparable sales submitted by the board of review.

As to the appraisal, the Board finds the appraiser made inconsistent basement adjustments for the finished rooms below grade. In addition, comparable #2 is a dissimilar ranch dwelling when compared to the subject's tri-level dwelling. These factors undermine the credibility of the value conclusion in the appraisal report.

The Board finds the parties submitted nine comparables for the Board's consideration which includes the sales contained in the appraisal. The Board gave less weight to appellant's appraisal comparables #2, #5 and #6. Comparable #2 was a dissimilar ranch dwelling when compared to the subject and comparables #5 and #6 were listings that have not yet sold in order to definitely establish fair market value.

The Board finds the best evidence of market value to be the appraisal comparable sales #1, #3 and #4 along with board of review comparables. These six comparables are most similar to the subject in location, size, design, age and features. These properties sold from February 2015 to July 2016 for prices ranging from \$345,000 to \$485,000 or from \$241.94 to \$381.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$365,787 or \$311.84 per square foot of living area, land included which falls within the range as established by the best comparables in the record. After considering adjustments to the best comparables in the record, the Board finds the subject's estimated market value as reflected by its assessment is well supported. Therefore, no reduction in subject's assessment is warranted.

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: October 15, 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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