



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

APPELLANT: Michael Patton  
DOCKET NO.: 16-03531.001-R-1  
PARCEL NO.: 04-09-225-037

The parties of record before the Property Tax Appeal Board are Michael Patton, 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:** \$6,517  
**IMPR.:** \$48,998  
**TOTAL:** \$55,515

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 one-story dwelling of frame exterior construction with 1,536 square feet of living area. The dwelling was constructed in 1983. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 696 square foot garage. The property has a 9,288 square foot site and is located within Winthrop Harbor, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparables located within .82 of a mile of the subject property. The comparables are described as a one and one-half story dwelling and five, one-story dwellings of frame or brick exterior construction ranging in size from 1,380 to 1,702 square feet of living area. The dwellings were constructed from 1956 to 2004. Each comparable has either a full or partial basement, with one having finished area. Four comparables have central

air conditioning; five comparables have a fireplace and five comparables have a garage ranging in size from 288 to 624 square feet of building area. One comparable has two garages with 856 square feet of building area. The comparables have sites ranging in size from 8,379 to 14,784 square feet of land area. Five comparables sold from August 2015 to February 2016 for prices ranging from \$95,500 to \$156,000 or from \$64.97 to \$104.00 per square foot of living area, including land. The appellant's counsel failed to report the sale price and sale date for comparable #6. 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 \$55,515. The subject's assessment reflects a market value of \$167,416 or \$108.99 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 the subject's assessment, the board of review submitted information on four comparable sales located within .557 of a mile of the subject property. The board of review comparable #1 is the same property as appellant's comparable #5. The comparables are described as one-story dwellings of frame or brick exterior construction ranging in size from 1,312 to 1,500 square feet of living area. The dwellings were constructed from 1978 to 1989. Each comparable has a basement, central air conditioning and a garage ranging in size from 484 or 720 square feet of building area. One comparable has an additional 440 square foot garage. Three comparables have a fireplace. The comparables have sites ranging in size from 9,310 to 18,295 square feet of land area. The comparables sold from September 2014 to June 2017 for prices ranging from \$156,000 to \$179,000 or from \$104.00 to \$130.85 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 nine comparable sales for consideration that includes the parties' common comparable. The Board gave less weight to the appellant's comparables #1, #2, and #4 due to their dissimilar ages and appellant's comparable #3 for its dissimilar design/story height when compared to the subject. The Board gave no weight to appellant's comparable #6 since appellant's counsel failed to report the sale price and the sale date. Lastly, reduced weight was given to board of review comparables #3 and #4 for their considerably larger lot sizes when compared to the subject.

The Board finds the best evidence of market value to be the parties' common comparable along with board of review comparable #2. Even though the board of review comparable #2 sold less

proximate in time to the subject's January 1, 2016 assessment date, it was considered more similar in age, design, lot size and most features than the appellant's comparables. The comparables sold for prices of \$156,000 and \$169,900 or \$104.00 and \$129.50 per square foot of living area. The subject's assessment reflects a market value of \$167,416 or \$108.99 per square foot of living area, which falls between the best comparable sales in the record. After considering any necessary 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 failed to demonstrate by a preponderance of the evidence that the subject was overvalued and 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.

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Chairman



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Member

\_\_\_\_\_  
Member



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Member

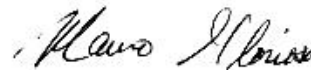
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Member

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: September 17, 2019



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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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COUNTY

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