



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

APPELLANT: Brian Peretick
DOCKET NO.: 16-03533.001-R-1
PARCEL NO.: 04-16-202-021

The parties of record before the Property Tax Appeal Board are Brian Peretick, 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: \$9,373
IMPR.: \$61,827
TOTAL: \$71,200

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 brick exterior construction with 1,800 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, a 576 square foot attached garage and an additional 832 square foot detached garage. The property has a 17,859 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 from .10 to 2.17 miles from the subject property. The comparables are described as one-story dwellings of frame or brick exterior construction ranging in size from 1,721 to 2,172 square feet of living area. The dwellings were constructed from 1971 to 1994. Each comparable has either a full or partial unfinished basement. Five comparables have central air conditioning; five comparables have a

fireplace and each comparable has a garage ranging in size from 528 to 625 square feet of building area. The comparables have sites ranging in size from 10,624 to 43,560 square feet of land area. The comparables sold from December 2014 to February 2016 for prices ranging from \$153,000 to \$187,000 or from \$83.46 to \$91.44 per square foot of living area, including land. 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 \$71,200. The subject's assessment reflects a market value of \$214,717 or \$119.29 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 three comparable sales located from .041 to 1.953 miles from the subject property. The comparables are described as one-story dwellings of frame construction ranging in size from 1,728 to 1,791 square feet of living area. The dwellings were constructed from 1979 to 1988. Each comparable has an unfinished basement, fireplace and an attached garage ranging in size from 590 to 1,152 square feet of building area. One comparable has an additional 840 square foot detached garage. Two comparables have central air conditioning. The comparables have sites ranging in size from 18,295 to 44,866 square feet of land area. The comparables sold from January 2015 to January 2016 for prices ranging from \$215,000 to \$255,000 or from \$120.04 to \$144.89 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. The Board gave less weight to the appellant's comparable #3 along with the board of review #2 due to their considerably larger land sizes when compared to the subject. Lastly, reduced weight was given to the appellant's comparable #5 for its dissimilar age and dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparables submitted by both parties. These six comparables are more similar to the subject in location, dwelling size, age, design, lot size and most features. The comparables sold for prices ranging from \$153,000 to \$221,600 or \$83.46 to \$128.24 per square foot of living area. The subject's assessment reflects a market value of \$214,717 or \$119.29 per square foot of living area, which falls within the range of the most similar 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.

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: September 17, 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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