



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

APPELLANT: David Friedle
DOCKET NO.: 16-03537.001-R-1
PARCEL NO.: 02-20-103-022

The parties of record before the Property Tax Appeal Board are David Friedle, 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: \$19,643
IMPR.: \$96,037
TOTAL: \$115,680

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 2,749 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full unfinished basement, central air conditioning and a 945 square foot garage. The property has a 41,620 square foot site and is located within Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .58 to 3.01 miles from the subject property. The comparables are described as one-story dwellings of frame or brick exterior construction ranging in size from 2,429 to 2,880 square feet of living area. The dwellings were constructed from 1968 to 2008. Each comparable has either a full or partial unfinished basement, one or two fireplaces and a garage ranging in size from 462 to 803 square feet of building area. Three comparables have central air conditioning. Three comparables have

sites ranging in size from 10,105 to 52,272¹ square feet of land area. The appellant's counsel failed to disclose site size for comparable #1. Three comparables sold from March 2015 to May 2016 for prices ranging from \$248,000 to \$305,000 or from \$100.32 to \$124.29 per square foot of living area, including land. The appellant's counsel failed to report the sale price and sale date for comparable #1. 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 \$115,680. The subject's assessment reflects a market value of \$348,854 or \$126.90 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 from .149 of a mile to 1.265 miles from the subject property. The comparables are described as one-story dwellings of frame or brick exterior construction ranging in size from 2,028 to 3,366 square feet of living area. The dwellings were constructed from 1986 to 2006. Each comparable has a full basement, with two having finished area. Additional features for each comparable include central air conditioning, a fireplace and a garage ranging in size from 550 to 880 square feet of building area. The comparables have sites ranging in size from 31,500 to 55,052 square feet of land area. The comparables sold from November 2014 to October 2015 for prices ranging from \$295,000 to \$459,000 or from \$136.36 to \$157.79 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 eight comparable sales for consideration. The Board gave no weight to appellant's comparable #1 since appellant's counsel failed to report the sale price and the sale date to allow the Board to conduct a meaningful comparative analysis. The Board also gave less weight to the appellant's comparables #2 and #3. Comparable #2 is located over 3 miles from the subject and comparable #3 is considerably older in age than the subject. Lastly, reduced weight was given to board of review comparables #2 and #3 due to their differences in basement finish, garage size and/or age when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #4 and board of review comparables #1 and #4. These three comparables are considered most similar in location,

¹ The appellant's grid analysis indicated that the sale of comparable #3 included two parcels containing a total of 52,272 square feet of land area.

age and most features. Even though the board of review comparable #1 sold less proximate in time to the subject's January 1, 2016 assessment date, it was considered most similar in location to the subject. The comparables sold for prices ranging from \$305,000 to \$459,000 or \$124.29 to \$154.60 per square foot of living area. The subject's assessment reflects a market value of \$348,854 or \$126.90 per square foot of living area, including land which falls within the range established by the best comparable sales in the record. After considering any necessary adjustments to the comparables for differences such as lot size and dwelling size 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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