



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

APPELLANT: Gilbert Abington
DOCKET NO.: 16-03551.001-R-1
PARCEL NO.: 04-04-406-008

The parties of record before the Property Tax Appeal Board are Gilbert Abington, 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: \$8,936
IMPR.: \$39,741
TOTAL: \$48,677

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 1,672 square feet of living area. The dwelling was constructed in 1964. Features of the home include a crawl space foundation, central air conditioning and an 896 square foot garage. The property has a 15,960 square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted limited evidence disclosing the subject property was purchased on May 29, 2015 for a price of \$65,089. The Board requested that the appellant complete Section IV – Recent Sale Data of the appeal petition. The appellant failed to comply with the Board's request. The appellant submitted the Settlement Statement relating to the purchase that disclosed 127 Russell Ave Industries, LLC purchased the subject property from U.S. Bank National Association as Trustee, Successor in interest to Wachovia Bank, N.A., as Trustee for Banc of America Funding

Corporation Mortgage Pass-Through Certificates. The appellant did not disclose whether the transfer was between family or related corporations. Counsel for the appellant also submitted a Multiple Listing Service (MLS) listing sheet, along with a document labeled Listing and Property History Report that disclosed the subject property was listed for sale from November 2014 through February 2016 for varying prices. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,677. The subject's assessment reflects a market value of \$146,794 or \$87.80 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 two Multiple Listing Service listing sheets relating to the subject property along with information on four comparable sales located from .151 of a mile to 1.622 miles from the subject property. The comparables consist of one-story dwellings of frame exterior construction ranging in size from 1,450 to 1,888 square feet of living area. The dwellings were built from 1952 to 1975. The comparables feature one or two fireplaces and garages ranging in size from 400 to 675 square feet of building area. Additionally, two comparables have unfinished basements, two comparables have crawl space foundations and one comparable has central air conditioning. The comparables have sites ranging in size from 7,980 to 37,257 square feet of land area. The comparables sold from May to December 2016 for prices ranging from \$169,900 to \$184,000 or from \$89.99 to \$126.90 per square foot of living area, including land. Based on this 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 no reduction in the subject's assessment is warranted.

The appellant's counsel submitted limited information pertaining to the subject's May 2015 sale price of \$65,089, which calls into question the arms-length nature of the sale and whether the purchase price is reflective of fair cash value. Furthermore, both parties submitted the most recent Multiple Listing Service listing sheet that indicated the subject property was listed on December 24, 2015 for a price of \$146,888. The MLS listing sheet also reported that this "extraordinary remodeled home" features an updated kitchen, bathroom, electrical, furnace and crawl space.

The Board finds the board of review provided four sales similar to the subject property in size, style and age. The Board gave less weight to comparable #3 due to its distant location from the subject property and significantly larger lot. The remaining three comparables sold from May to December 2016 for prices ranging from \$169,900 to \$184,000 or from \$89.99 to \$126.90 per

square foot of living area, including land. The Board finds these sales demonstrate the subject's purchase price of \$65,089 or \$38.93 per square foot of living area, land included, is not representative of fair cash value. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is well supported after considering the sales provided by the board of review. Thus, no reduction in the 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: July 16, 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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