



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

APPELLANT: Brian Schuster
DOCKET NO.: 16-03560.001-R-1
PARCEL NO.: 02-36-402-023

The parties of record before the Property Tax Appeal Board are Brian Schuster, 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 **A Reduction** 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: \$28,547
IMPR.: \$95,803
TOTAL: \$124,350

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 part one-story and part two-story dwelling of frame exterior construction with 2,733 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 819 square foot garage. The property has a 10,985 square foot site and is located in Lindenhurst, Lake Villa Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within .76 of a mile of the subject property. The comparables were described as a one-story and five, part one-story and part two-story dwellings of frame exterior construction ranging in size from 2,520 to 3,310 square feet of living area. The dwellings were constructed from 2005 to 2012. The comparables each have basements with two having finished areas, central air conditioning, fireplaces and

garages ranging in size from 440 to 768 square feet of building area. The comparables have sites ranging in size from 10,987 to 16,104 square feet of land area. The comparables sold from May 2014 to September 2015 for prices ranging from \$323,000 to \$397,500 or from \$97.58 to \$135.04 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,692. The subject's assessment reflects a market value of \$394,125 or \$144.21 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 information on four comparable sales located within .103 of a mile of the subject property. The board of review comparables #3 and #4 and the appellant's comparables #3 and #4, depict the same properties. The comparables consist of part one-story and part two-story dwellings of frame exterior construction ranging in size from 2,928 to 3,595 square feet of living area. The dwellings were constructed from 2008 to 2014. The comparables each have basements with two having finished areas, central air conditioning, fireplaces and garages ranging in size from 644 to 708 square feet of building area. The comparables have sites ranging in size from 10,983 to 11,660 square feet of land area. The comparables sold from March 2014 to September 2015 for prices ranging from \$370,000 to \$483,750 or from \$124.80 to \$145.44 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight comparable sales for the Board's consideration which includes the two common comparables. The Board gave less weight to the appellant's comparable #1 due to its larger dwelling size when compared to the subject. The Board also gave less weight to the appellant's comparables #2 and #5, along with board of review comparables #1 and #2 as their sale dates in 2014 are dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the parties' common comparables, along with the appellant's comparable #6. These three comparables are most similar to the subject in location, size, design, age and features. These comparables sold from April to September 2015 for prices ranging from \$370,000 to \$395,000 or from \$124.80 to \$135.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$394,125 or \$144.21 per square foot of living area, including land, which falls within the overall price range

of the comparables, but falls above the range of the best comparable sales in this record on a square foot basis. The Board finds the subject dwelling is inferior to the comparables due to its smaller dwelling size. After considering adjustment to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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: August 20, 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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