



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

APPELLANT: Bryan Becker
DOCKET NO.: 16-03563.001-R-1
PARCEL NO.: 04-09-225-009

The parties of record before the Property Tax Appeal Board are Bryan Becker, 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: \$7,197
IMPR.: \$44,364
TOTAL: \$51,561

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 split-level dwelling of frame exterior construction with 1,080 square feet of living area. The dwelling was constructed in 1985. Features of the home include a finished lower level and a 676 square foot garage. The property has a 10,710 square foot site and is located in 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 comparable sales located within .79 of a mile of the subject property. The comparables were described as a one-story; two, tri-level; and three, split-level dwellings of frame exterior construction ranging in size from 996 to 1,276 square feet of living area. The dwellings were constructed from 1962 to 1985. The comparables were reported to have finished lower levels with two comparables also having unfinished basements. Additionally, three comparables have central air conditioning, one comparable has a fireplace

and four comparables have garages ranging in size from 528 to 624 square feet of building area. The appellant provided a Multiple Listing Service listing sheet for comparable #3 that reported the dwelling as having been completely rehabbed which includes central air conditioning, a fireplace and a two-car garage. The comparables have sites ranging in size from 7,980 to 11,290 square feet of land area. The comparables sold from September 2014 to April 2016 for prices ranging from \$113,000 to \$152,000 or from \$102.54 to \$128.61 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 \$51,561. The subject's assessment reflects a market value of \$155,492 or \$143.94 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 .79 of a mile of the subject property. The board of review comparable #1 and the appellant's comparable #4, depict the same property. The comparables were described as split-level dwellings of frame exterior construction ranging in size from 1,080 to 1,224 square feet of living area. The dwellings were constructed from 1979 to 1991. The comparables each have finished lower levels and central air conditioning. In addition, one comparable has a basement, two comparables have fireplaces and three comparables have garages ranging in size from 480 to 624 square feet of building area. The comparables have sites ranging in size from 7,705 to 40,075 square feet of land area. The comparables sold from October 2014 to August 2017 for prices ranging from \$152,000 to \$184,000 or from \$124.18 to \$157.41 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 parties submitted nine comparable sales for the Board's consideration which includes the common comparable. The Board gave less weight to the appellant's comparables #1, #2, #3, #5 and #6 due to their dwellings that are older in age and/or dissimilar in design when compared to the subject's split-level design. In addition, the Board also gave reduced weight to the appellant's comparable #6, along with board of review comparables #2 and #4 as their sale dates in 2014 and 2017 are less proximate in time to the lien date at issue, thus 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 comparable which is appellant's comparable #4 and board of review comparable #1, along with comparable sale #3

submitted by the board of review. These two comparables are most similar to the subject in location, size, design and age. These comparables sold in March 2015 and November 2016 for prices of \$152,000 and \$166,000 or \$124.18 and \$149.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$155,492 or \$143.94 per square foot of living area, land included, which is supported by the most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bryan Becker, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085