



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

APPELLANT: Christopher Wagner
DOCKET NO.: 16-03567.001-R-1
PARCEL NO.: 04-04-304-045

The parties of record before the Property Tax Appeal Board are Christopher Wagner, 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: \$9,473
IMPR.: \$57,486
TOTAL: \$66,959

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 2,336 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 627 square foot garage. The property has an 18,295 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 five comparable sales located between .44 of a mile to 1.30 miles from the subject property. The comparables consist of one-story dwellings of brick or frame exterior construction ranging in size from 2,013 to 2,112 square feet of living area. The dwellings were constructed from 1971 to 1994. Each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces and a garage ranging in size

from 528 to 625 square feet of building area.¹ The comparables have sites ranging in size from 16,472 to 43,560 square feet of land area. The comparables sold from December 2014 to February 2016 for prices ranging from \$168,000 to \$187,000 or from \$83.46 to \$91.44 per square foot of living area, including land. Based on the comparable sales 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 \$75,992. The subject's assessment reflects a market value of \$229,168 or \$98.10 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 three comparable sales located between .49 of a mile to 1.053 miles from the subject property. The comparables were improved with one-story dwellings of frame or stucco exterior construction that range in size from 2,002 to 2,733 square feet of living area. The dwellings were constructed from 1948 to 2007. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 750 to 1,440 square feet of building area. The comparables have sites ranging in size from 12,750 to 67,054 square feet of land area. These properties sold from July to December 2015 for prices ranging from \$270,000 to \$289,000 or from \$98.79 to \$138.36 per square foot of living area, including land. Based on the comparable sales 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 suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in age, location and land area. However, the Board gave less weight to the appellant's comparables #1 and #3, along with the comparables submitted by the board of review due to their dissimilar dwelling ages when compared to the subject.

The Board finds the best evidence of market value to be the comparable sales #2, #4 and #5 submitted by the appellant. These three comparables are most similar to the subject in size, design, age and features. These comparables sold from September 2015 to February 2016 for prices ranging from \$180,000 to \$187,000 or from \$85.88 to \$91.44 per square foot of living

¹ The appellant submitted Multiple Listing Service (MLS) listing sheets for comparable sales #3 and #5. The listings disclosed that comparable #3 has a partially finished basement along with two fireplaces and comparable #5 was recently remodeled.

area, including land. The subject's assessment reflects a market value of \$229,168 or \$98.10 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's estimated market value is warranted commensurate with the appellant's request.

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

Christopher Wagner, 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