



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

APPELLANT: Dale Knutell
DOCKET NO.: 16-03569.001-R-1
PARCEL NO.: 04-03-300-116

The parties of record before the Property Tax Appeal Board are Dale Knutell, 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: \$10,809
IMPR.: \$48,874
TOTAL: \$59,683

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 brick exterior construction with 2,130 square feet of living area. The dwelling was constructed in 1962. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, a 900 square foot attached garage and a 432 square foot detached garage. The property has a 25,700 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 between .07 of a mile and 2.18 miles from the subject property. The comparables were described as a one and one-half-story, a two-story and four, one-story dwellings of frame or brick exterior construction ranging in size from 1,742 to 2,295 square feet of living area. The dwellings were constructed from 1940 to

1978. The comparables each have a basement with two having finished areas.¹ Additionally, four comparables have central air conditioning and five comparables have one to three fireplaces. Each comparable has a garage ranging in size from 240 to 720 square feet of building area. The comparables have sites ranging in size from 10,624 to 43,560 square feet of land area. The comparables sold from March 2014 to February 2016 for prices ranging from \$140,000 to \$185,000 or from \$72.77 to \$90.13 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 \$64,327. The subject's assessment reflects a market value of \$193,990 or \$91.07 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 .37 of a mile and 1.56 miles from the subject property. The comparables consist of one-story dwellings of frame, brick or stucco exterior construction ranging in size from 1,728 to 2,264 square feet of living area. The dwellings were constructed from 1948 to 1988. The comparables each have an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 576 to 804 square feet of building area. The comparables have sites ranging in size from 18,295 to 67,054 square feet of land area. The comparables sold from October 2015 to January 2016 for prices ranging from \$187,000 to \$289,000 or from \$91.44 to \$128.24 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 nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3, #5 and #6 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 also gave less weight the comparables submitted by the board of review due to their dissimilar dwelling ages when compared to the subject. In addition, comparable #1 has a significantly larger land area and comparables #2 and #3 are too distant in location from the subject property.

¹ The appellant submitted Multiple Listing Service (MLS) listing sheets for comparable sales #1 and #2. The listings disclosed that comparable #1 has a finished basement, central air conditioning along with three fireplaces and comparable #2 was recently remodeled with a partially finished basement, no central air conditioning and a fireplace.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4. These two comparables are most similar to the subject in location, size, design, age and features. However, the Board recognizes the subject has a superior land area. These comparables sold in July 2015 and February 2016 for prices of \$168,000 and \$185,000 or for \$83.46 and \$90.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$193,990 or \$85.17 per square foot of living area, including land, which is greater than the best comparable sales in this record. 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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