



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

APPELLANT: Theodore & Jacqueline Maher
DOCKET NO.: 16-03571.001-R-1
PARCEL NO.: 04-05-301-001

The parties of record before the Property Tax Appeal Board are Theodore & Jacqueline Maher, the appellants, 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: \$14,837
IMPR.: \$73,583
TOTAL: \$88,420

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of brick exterior construction with 2,876 square feet of living area. The dwelling was constructed in 1977. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 654 square foot attached garage and a 900 square foot detached garage. The property has a 69,413 square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located between .67 of a mile and 1.22 miles from the subject property. The comparables were described as two-story dwellings of frame or brick exterior construction ranging in size from 2,112 to 2,784 square feet of living area. The dwellings were constructed from 1973 to 1991. One comparable has a concrete slab

foundation and three comparables have basements with one having finished area.¹ The comparables each have central air conditioning, a fireplace and an attached garage ranging in size from 528 or 744 square feet of building area. Additionally, one comparable has an in-ground swimming pool. The comparables have sites ranging in size from 17,874 to 49,222 square feet of land area. The comparables sold from June 2014 to February 2016 for prices ranging from \$125,000 to \$228,000 or from \$48.68 to \$88.37 per square foot of living area, including land. Based on this evidence, the appellants 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 \$88,420. The subject's assessment reflects a market value of \$266,647 or \$92.71 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 approximately .84 of a mile and 2.74 miles from the subject property. The comparables contain two-story dwellings of frame exterior construction ranging in size from 2,198 to 2,224 square feet of living area. The dwellings were constructed from 1993 to 2008. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 450 to 924 square feet of building area. Additionally, one comparable also has a 624 square foot detached garage. The comparables have sites ranging in size from 12,750 to 55,321 square feet of land area. The comparables sold from June 2015 to March 2016 for prices ranging from \$240,000 to \$260,000 or from \$108.11 to \$118.29 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 appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board finds none of the comparables submitted by either party were particularly similar to the subject in all respects. The Board gave less weight to the appellants' comparable #3 due to its superior features and smaller land area when compared to the subject, along with comparable #4 as its sale in 2014 is dated and less likely to reflect the subject's market value as of the January 1, 2016 assessment date. The Board also gave less weight to board of review comparable #2 due to

¹ Counsel for the appellants submitted a copy of the Multiple Listing Service (MLS) listing sheet for comparable #3. The listing sheet reported that comparable #3 was recently remodeled with a finished basement area and an in-ground swimming pool.

its newer age and smaller land area. Additionally, the Board gave reduced weight to board of review comparable #3 as it is not located in close proximity being 2.74 miles from the subject.

The Board finds the best evidence of market value to be the appellants' comparable sales #1 and #2, along with comparable sale #1 submitted by the board of review. These three comparables are more similar to the subject in location, design and age but were inferior to the subject in dwelling size, number of garages and land area. Additionally, the appellants' comparable #2 lacks a basement foundation unlike the subject. These comparables sold from September 2015 to February 2016 for prices ranging from \$180,000 to \$240,000 or from \$75.43 to \$108.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$266,647 or \$92.71 per square foot of living area, land included, which falls above the overall price range of the comparables but falls within the range of the best comparable sales in this record on a square foot basis. After considering adjustments to the comparables for differences including dwelling size and land area, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellants did not demonstrate by a preponderance of the evidence that the subject was overvalued and no 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

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

APPELLANT

Theodore & Jacqueline Maher, 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