



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

APPELLANT: Dale Knutell
DOCKET NO.: 16-03575.001-R-1
PARCEL NO.: 04-03-300-024

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 **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: \$10,979
IMPR.: \$33,339
TOTAL: \$44,318

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 two, one-story dwellings of frame exterior construction with one dwelling containing 1,225 square feet of living area and the other dwelling containing 468 square feet of living area.¹ The dwellings were constructed in 1936. Features of each of the homes include a crawl space foundation. The subject property also contains a 528 square foot detached garage. The property has a 27,000 square foot site and is located in Winthrop Harbor, Benton Township, Lake County.

¹ The parties differ as to the size and description of the subject property. Counsel for the appellant reported the subject as having a one-story frame dwelling containing 468 square feet of living area. The board of review reported the subject property consisting of two, one-story frame dwellings containing a total of 1,693 square feet of living area. The Property Tax Appeal Board finds the best evidence of size and description was presented by the board of review located in the subject's property record card which contained schematic diagrams and the calculations of two dwellings.

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 .29 of a mile and 1.22 miles from the subject property. The comparables were described as a one and one-half-story and five, one-story dwellings of frame, stucco or brick exterior construction ranging in size from 1,304 to 2,096 square feet of living area. The dwellings were constructed from 1904 to 1994. The comparables each have an unfinished basement. In addition, three comparables have central air conditioning, three comparables have fireplaces and five comparables have garages ranging in size from 528 or 640 square feet of building area. The comparables have sites ranging in size from 9,420 to 23,128 square feet of land area. The comparables sold from May 2015 to February 2016 for prices ranging from \$95,500 to \$180,000 or from \$64.97 to \$91.91 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 \$44,318. The subject's assessment reflects a market value of \$133,649 or \$78.94 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 between approximately .40 to .91 of a mile from the subject property. The comparables contain a one and one-half-story, a two-story and two, one-story dwellings of frame or brick exterior construction ranging in size from 1,595 to 1,888 square feet of living area. The dwellings were constructed from 1920 to 1959. Three comparables feature unfinished basements, two comparables have central air conditioning, three comparables have fireplaces. In addition, each comparable has a garage ranging in size from 400 to 528 square feet of building area. The comparables have sites ranging in size from 6,250 to 16,800 square feet of land area. The comparables sold from March 2014 to October 2016 for prices ranging from \$145,000 to \$171,000 or from \$83.33 to \$105.62 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 ten 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 land area and none of the comparables contain two dwellings like the subject. The Board gave less weight to the appellant's comparables #1, #3 through #6 and board of review comparable #1 due to their dissimilar dwelling ages. The Board also gave reduced weight to the appellant's comparable #6 and board of review comparables #3 and #4 due to their dissimilar two-story or one and one-half-story designs when compared to the subject's one-story design.

Furthermore, board of review comparable #4 sold in 2014 which is 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 appellant's comparable #2 and comparable #2 submitted by the board of review. Despite that these comparables only contain one dwelling and have significantly smaller land areas, these comparables are more similar in design, age and some features. These comparables sold in March 2015 and September 2016 for prices of \$105,000 and \$145,000 or for \$69.81 and \$90.91 per square foot of living area, including land. The Board recognizes the subject is superior to the comparables in that it contains two dwellings and has a significantly larger land area. The subject's assessment reflects a market value of \$133,649 or \$78.94, including land, which is supported by the best comparable sales in this record. After considering adjustments to the comparables for differences, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant 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

Dale Knutell, 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