



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

APPELLANT: James Morrow
DOCKET NO.: 16-03577.001-R-1
PARCEL NO.: 01-28-401-117

The parties of record before the Property Tax Appeal Board are James Morrow, 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: \$3,420
IMPR.: \$34,542
TOTAL: \$37,962

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 single-family attached dwelling of frame exterior construction with 1,267 square feet of living area. The dwelling was constructed in 1978. Features of the home include central air conditioning and a 252 square foot garage. The property is located in Leisure Village subdivision, Fox Lake, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on nine comparable sales located in Leisure Village subdivision within .41 of a mile of subject property. The comparables consist of one-story single-family attached dwellings of frame exterior construction ranging in size from 1,137 to 1,412 square feet of living area. The dwellings were constructed in either 1972 or 1978. The comparables each

have central air conditioning and a garage with one depicted as a one-car¹ garage and the remaining eight depicted as ranging in size from 240 to 317 square feet of building area. The comparables sold from April 2015 to May 2016 for prices ranging from \$76,500 to \$111,500 or from \$65.22 to \$83.61 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 \$37,962. The subject's assessment reflects a market value of \$114,481 or \$90.36 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 eight comparable sales located in Leisure Village subdivision within .30 of a mile of subject property. The comparables consist of one-story single-family attached dwellings of frame exterior construction ranging in size from 1,196 to 1,592 square feet of living area. The dwellings were constructed in either 1972 or 1978. The comparables each have central air conditioning and a garage ranging in size from 240 to 288 square feet of building area. 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 17 comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #3, #5, #8 and #9, along with comparables #5 and #7 submitted by the board of review due to their older dwellings. The appellant's remaining comparables were give less weight because land size was not disclosed. The Board also gave reduced weight to board of review comparable #3 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be comparable sales #1, #2, #4, #6 and #8 submitted by the board of review. These comparables are most similar to the subject in location, size, design, age and features. The comparables sold from January 2015 to December 2016 for prices ranging from \$118,000 to \$130,000 or from \$85.45 to \$102.60 per square foot of living area, including land. The Board gave the greatest weight to board of review comparables #4, #6 and #8 as they appear to be identical to the subject in dwelling size, design, age and features. The subject's assessment reflects a market value of \$114,481 or \$90.36, including land, which is

¹ The appellant's counsel provided the Multiple Listing Service (MLS) listing sheet for comparable #1 depicting the property as having a one-car garage. The listing also disclosed the property was being sold "as is" needs some updates and TLC but priced accordingly.

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

James Morrow, 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