



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

APPELLANT: Robert Wilson
DOCKET NO.: 16-03580.001-R-1
PARCEL NO.: 01-34-207-026

The parties of record before the Property Tax Appeal Board are Robert Wilson, 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: \$12,745
IMPR.: \$81,568
TOTAL: \$94,313

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 split-level dwelling of frame exterior construction with 1,456 square feet of living area. The dwelling was constructed in 1980. Features of the home include a finished lower level, two fireplaces and a 696 square foot garage. The property with a lake front view ¹ has a 10,018 square foot site and is located in Spring Grove, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .16 of a mile of the

¹ The board of review submitted aerial maps depicting the location of the subject property on the lake front. The aerial maps also depicted the lake front locations of the appellant's comparables #1 and #2 and the channel front locations of the board of review comparables #1 and #2.

subject property.² Two of the comparables have lake front views. The appellant did not disclose the location of comparable #3 as it relates to the lake. The comparables consist of a one and one-half-story and two, one-story dwellings of frame exterior construction ranging in size from 1,487 to 2,418 square feet of living area. The dwellings were constructed from 1957 to 1976. One comparable has a walk-out style basement and one comparable has a concrete slab foundation. The appellant did not disclose the foundation of the remaining comparable. In addition, each comparable has a fireplace and a garage ranging in size from 330 to 540 square feet of building area. The comparables have sites containing either 7,840 or 10,454 square feet of land area. The comparables sold from October 2014 to November 2015 for prices ranging from \$155,000 to \$238,000 or from \$98.43 to \$143.51 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 \$94,313. The subject's assessment reflects a market value of \$284,418 or \$195.34 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 1.81 and 2.45 miles from the subject property. Two of the comparables have channel front views.³ The comparables contain one and one-half-story dwellings of frame exterior construction ranging in size from 1,331 to 1,382 square feet of living area. The dwellings were constructed from 1945 to 1974 and have effective ages that range from 1965 to 1988. The comparables each have a basement with two having finished area and garages ranging in size from 450 to 840 square feet of building area. Additionally, two comparables have central air conditioning and two comparables have fireplaces. The comparables have sites ranging in size from 7,840 to 12,196 square feet of land area. The comparables sold from March 2014 to July 2015 for prices ranging from \$240,000 to \$302,500 or from \$173.66 to \$227.27 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 six 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 location, size, design and age. The Board gave less weight to the appellant's

² The appellant's counsel provided the Multiple Listing Service (MLS) listing sheet for comparable #1 depicting the property as being completely remodeled.

³ The board of review's grid analysis and the aerial map evidence for comparable #3 depict different properties.

comparable #1 due to its larger dwelling size when compared to the subject. The Board also gave less weight to the appellant's comparable #3 and board of review comparable #3 as neither party disclosed their locations in relation to the lake.

The Board finds the best evidence of market value to be the appellant's comparable #2, along with comparables #1 and #2 submitted by the board of review. Despite that these comparables are dissimilar in design and age, these comparables are most similar in location as it relates to the lake having either lake front views or channel front views and each comparable is more similar in dwelling size when compared to the subject. These comparables sold from October 2014 to July 2015 for prices ranging from \$229,900 to \$302,500 or from \$143.51 to \$227.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$284,418 or \$195.34 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

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