



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

APPELLANT: James Lipinski
DOCKET NO.: 16-03589.001-R-1
PARCEL NO.: 01-01-301-017

The parties of record before the Property Tax Appeal Board are James Lipinski, 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: \$10,301
IMPR.: \$32,049
TOTAL: \$42,350

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 1-story dwelling of frame exterior construction with 1,196 square feet of living area. The dwelling was constructed in 1950. Features of the home include a crawl space foundation and a 420 square foot garage. The property has an 8,100 square foot channel front site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located between .67 of a mile and 1.26 miles from the subject property. The comparables consist of a 1.25-story and three, 1-story dwellings of frame exterior construction ranging in size from 840 to 1,070 square feet of living area. The dwellings were constructed from 1950 to 1960. One comparable has a crawl space foundation and three comparables have unfinished basements. In addition, three comparables have a garage ranging in size from 198 to 440 square feet of building area. None of the

properties are described as channel front properties and three of the comparables have sites containing either 5,000 or 6,594 square feet of land area.¹ The appellant did not disclose the land area of comparable sale #4. The comparables sold from November 2014 to August 2015 for prices ranging from \$35,000 to \$76,500 or from \$34.45 to \$74.40 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 \$42,350. The subject's assessment reflects a market value of \$127,714 or \$106.78 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 response to the appeal, the board of review submitted a grid analysis, property record cards and Multiple Listing Service (MLS) listing sheets relating to the appellant's comparable sales #1, #2 and #3 that disclosed the comparables were not channel front properties like the subject.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, which included a grid analysis, property record cards and MLS listing sheets for each property. The comparables are described as channel front properties that are located between 1.87 and 5.16 miles from the subject property. The comparables contain 1-story dwellings of frame exterior construction ranging in size from 825 to 1,487 square feet of living area. The dwellings were constructed from 1950 to 1968. One comparable has a concrete slab foundation and two comparables have a crawl space foundation. The board of review did not disclose the foundation type of the remaining comparable. Additionally, one comparable has central air conditioning, two comparables have a fireplace and three comparables have a garage ranging in size from 200 to 576 square feet of building area. The comparables have sites ranging in size from 6,561 to 22,721 square feet of land area. The comparables sold from August 2015 to October 2016 for prices ranging from \$116,500 to \$157,000 or from \$104.24 to \$157.58 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 eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 through #3 due to their dissimilar non-channel front locations, unlike the subject. The Board also gave less weight to the appellant's comparable #4

¹ The appellant's grid analysis was devoid of some lot sizes, which was drawn from the evidence provided by the board of review.

and board of review comparable #4 as the grid analyses were devoid of either land area or foundation type in order to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparable sales to the subject property. The Board also gave reduced weight to board of review comparable #3 due to its larger dwelling size.

The Board finds the best evidence of market value to be comparables #1 and #2 submitted by the board of review. Despite that these comparables are located a distance from the subject, comparable #1 has superior features and comparable #2 has a significantly larger land area, these properties are both channel front lots like the subject and have homes that are more similar to the subject in dwelling size, design and age. These comparables sold in August 2015 and October 2016 for prices of \$130,000 and \$157,000 or for \$124.21 and \$157.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$127,714 or \$106.78, 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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