



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

APPELLANT: Terry Arnall
DOCKET NO.: 16-03631.001-R-1
PARCEL NO.: 13-03-403-004

The parties of record before the Property Tax Appeal Board are Terry Arnall, 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: \$45,076
IMPR.: \$123,080
TOTAL: \$168,156

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 dwelling of wood siding exterior construction with 1,742 square feet of living area. The dwelling was constructed in 1976. Features of the home include a walk-out style full basement with finished area, central air conditioning, two fireplaces a 572 square foot garage and an 800 square foot in-ground swimming pool. The property has an 88,349 square foot site and is located in Tower Lakes, Cuba 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 between .36 of a mile and 1.85 miles from the subject property. The comparables consist of one-story dwellings of brick or wood siding exterior construction ranging in size from 1,713 to 1,973 square feet of living area. The dwellings were constructed from 1956 to 1968. The appellant reported that one comparable has a concrete slab foundation and two comparables have a basement with finished areas. In

addition, two comparables have central air conditioning, each comparable has two fireplaces and two comparables have either a 500 or 529 square foot garage. The comparables have sites ranging in size from 19,221 to 66,727 square feet of land area. The comparables sold from June 2014 to January 2016 for prices ranging from \$345,000 to \$460,000 or from \$174.86 to \$241.72 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 \$168,156. The subject's assessment reflects a market value of \$507,105 or \$291.11 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 that are located within .49 of a mile of the subject property. Board of review comparable #2 and the appellant's comparable #2 are the same property. The comparables were improved with one-story dwellings of wood siding or brick and wood siding exterior construction that range in size from 1,480 to 1,903 square feet of living area. The dwellings were constructed from 1960 to 1973. Each comparable has a finished basement with one being a walk-out style. In addition, one comparable has central air conditioning, each comparable has two or three fireplaces and each comparable has a garage ranging in size from 529 to 671 square feet of building area. The comparables have sites ranging from 19,221 to 52,863 square feet of land area. These properties sold from July 2015 to October 2016 for prices ranging from \$375,000 to \$620,000 or from \$241.72 to \$335.50 per square foot of living area, including land. Based on the comparable sales 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 five comparable sales for the Board's consideration which includes the common comparable. The Board finds that neither party submitted comparables that were particularly similar to the subject, due to significant differences to the subject in land area, location, age and/or features. The Board gave reduced weight to the parties' common comparable because of its older dwelling age when compared to the subject. The Board finds the 2014 sale of the appellant's comparable #1 is dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board gave less weight to the appellant's comparable #3 for its less proximate location to the subject, older dwelling age and dissimilar concrete slab foundation when compared to the subject.

The Board finds the best evidence of market value to be comparable sales #1 and #3 submitted by the board of review. These homes are similar to the subject in location, dwelling size, design and age. Although, these comparables have significantly smaller land areas and lack an in-ground swimming pool feature unlike the subject, they sold more proximate in time to the subject's January 1, 2016 assessment date. They sold in July 2015 and October 2016 for prices of \$375,000 and \$620,000 or \$253.38 and \$335.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$507,105 or \$291.11 per square foot of living area, including land, which is supported by the best comparable sales in this record. After considering adjustments to the comparable sales for land area and differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: September 17, 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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