



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

APPELLANT: Christophe Guiard
DOCKET NO.: 16-03730.001-R-1
PARCEL NO.: 11-20-410-019

The parties of record before the Property Tax Appeal Board are Christophe Guiard, 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: \$51,324
IMPR.: \$80,330
TOTAL: \$131,654

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 tri-level dwelling of wood siding exterior construction with 1,951 square feet of above grade living area. The dwelling was constructed in 1971 with an effective age of 1990¹. Features of the home include a finished lower level, central air conditioning, a fireplace and a 495 square foot garage. The property has a 10,408 square foot site and is located in Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparables located from .72 of a mile to 1 mile from the subject. The comparables are described as tri-level dwellings of wood siding exterior construction containing either 1,790 or 2,060 square feet of above grade living area. The

¹ The subject property was expanded and remodeled in 2008. The property record card submitted by the board of review indicates a permit was issued in February 2008 for \$140,000.

dwellings were constructed from 1975 to 1978. The comparables each have a finished lower level, central air conditioning and a garage containing 515 square feet of building area. Four comparables each have one fireplace. The comparables are situated on sites ranging in size from 8,574 to 10,779 square feet of land area. The comparables sold from May 2015 to April 2016 for prices ranging from \$285,500 to \$376,000 or from \$138.59 to \$210.06 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,654. The subject's assessment reflects a market value of \$397,027 or \$203.50 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 the subject's assessment, the board of review submitted information on six comparable sales located from .123 of a mile to 1.394 miles from the subject. The comparables are described as tri-level dwellings of wood siding exterior construction ranging in size from 1,300 to 2,146 square feet of above grade living area. The dwellings were constructed from 1958 to 1971. The comparables each have a finished lower level, central air conditioning, one fireplace and a garage containing from 286 to 520 square feet of building area. The comparables are situated on sites ranging in size from 9,903 to 11,182 square feet of land area. The comparables sold from August 2015 to July 2016 for prices ranging from \$325,000 to \$466,900 or from \$217.57 to \$330.77 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted 11 comparable sales for consideration. The Board gave less weight to board of review comparables #1, #2, #5 and #6 based on their smaller dwelling sizes when compared to the subject. In addition, the board gave less weight to board of review comparables #2 and #3 for their distant locations being over 1.3 miles from the subject.

The Board finds the best evidence of market value for the subject property to be the appellant's comparables and board of review comparables #4. These comparables are similar to the subject in dwelling size, design, age and features. The comparables sold from May 2015 to April 2016 for prices ranging from \$285,500 to \$466,900 or from \$138.59 to \$217.57 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$397,027 or \$203.50 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering necessary adjustment to the comparables for differences when compared to the subject, the Board finds the subject's

estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not 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: December 23, 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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