



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

APPELLANT: Gilbert Abington
DOCKET NO.: 16-03747.001-R-1
PARCEL NO.: 08-32-427-026

The parties of record before the Property Tax Appeal Board are Gilbert Abington, 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: \$3,391
IMPR.: \$10,133
TOTAL: \$13,524

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 brick exterior construction with 846 square feet of living area. The dwelling was constructed in 1960. Features of the property include a full unfinished basement and a detached garage with 484 square feet of building area. The property has a 6,146 square foot site and is located in North Chicago, Waukegan Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with one-story dwellings with aluminum siding, wood siding or brick exteriors that range in size from 864 to 960 square feet of building area. The dwellings were built from 1930 to 1963. Four comparables have unfinished basements, one comparable has central air conditioning, and four comparables have detached garages ranging in size from 216 to 480 square feet of building area. These properties

have sites ranging in size from 4,556 to 8,792 square feet of land area. The sales occurred from March 2015 to April 2016 for prices ranging from \$18,700 to \$35,000 or from \$20.26 to \$38.89 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$9,869.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,524. The subject's assessment reflects a market value of \$40,784 or \$48.21 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 four comparable sales improved with one-story dwellings with wood siding or brick exteriors that range in size from 812 to 954 square feet of living area. The dwellings were built from 1950 to 1955. Two comparables have unfinished basements, two comparables have central air conditioning, and three comparables have garages that range in size from 308 to 440 square feet of building area. The comparables have sites ranging in size from 3,064 to 7,964 square feet of land area. The sales occurred from February 2014 to July 2017 for prices ranging from \$37,000 to \$61,000 or from \$39.53 to \$63.98 per square foot of living area, including land.

The board of review also asserted the subject property was purchased in 2016 for a price of \$65,000 or \$76.83 per square foot of living area, including land. It contends the purchase price is representative of market value as of the assessment date. The board of review submitted a copy of the subject's property record card which reported the subject sold in August 2016 for a price of \$65,000.

The board of review requested the assessment be sustained.

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 record contains nine sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject property in age. The remaining sales submitted by the parties have varying degrees of similarity to the subject property. The Board further recognizes that the board of review sales transferred in 2014 and 2017, not particularly close in time to the assessment date at issue, nevertheless these properties will be considered. These comparables sold for prices ranging from \$25,000 to \$61,000 or from \$28.94 to \$63.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$40,784 or \$48.21 per square foot of living area, which is supported by these sales. Additionally, the record disclosed the subject property was purchased in August 2016 for a price of \$65,000, significantly above the market value reflected by the

subject's assessment. The Board finds the purchase further demonstrates the subject property is not overvalued for assessment purposes. Based on this evidence the Board finds 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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