



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

APPELLANT: Scott Goodwin  
DOCKET NO.: 16-03750.001-R-1  
PARCEL NO.: 09-13-405-004

The parties of record before the Property Tax Appeal Board are Scott Goodwin, 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:** \$31,072  
**IMPR.:** \$93,916  
**TOTAL:** \$124,988

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 two-story dwelling of vinyl siding exterior construction with 3,566<sup>1</sup> square feet of living area. The dwelling was constructed in 2003. Features of the home include a full walk-out finished basement, central air conditioning, a fireplace and a 640 square foot three-car garage. The property has a 10,628 square foot site and is located in Wauconda, Wauconda Township, Lake County.

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<sup>1</sup> The parties differ slightly as to the dwelling size of the subject. The Board finds the small discrepancy will not impact the Board's decision in this appeal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal report and information on two comparable sales.<sup>2</sup> The appraisal was prepared by Michael A. Pearson, a Certified Residential Real Estate Appraiser. The purpose of the appraisal was to estimate fair market value as of April 14, 2015 for a refinance transaction. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser used four comparables sales and two listings described as two-story colonial dwellings ranging in size from 2,652 to 3,962 square feet of living area and are located within .73 of a mile of the subject property. The comparables range in age from 9 to 13 years old. The comparables have basements, with three having finished area. Additional features of each comparable include central air conditioning and a three-car garage. Five comparables each have a fireplace. Comparables #1 through #4 sold from July 2014 to April 2015 for prices ranging from \$312,250 to \$360,000 or from \$78.81 to \$115.06 per square foot of living area, including land. Comparables #5 and #6 listed for \$349,900 and \$359,000 or \$114.76 and \$135.37. After considering adjustments to the comparables for differences when compared to the subject, the appraiser arrived at an estimated market value of \$355,000.

In further support of the overvaluation argument, the appellant submitted information on two comparable sales located within .31 of a mile of the subject. The comparables are described as 2-story dwellings of vinyl siding exterior construction with either 3,065 or 4,099 square feet of living area. The dwellings were constructed in 2004. The comparables each have an unfinished basement, central air conditioning, one fireplace and a garage with either 484 or 640 square feet of building area. The comparables are situated on sites of 12,196 or 12,632 square feet of land area. The comparables sold in May and September 2015 for prices of \$310,000 and \$405,000 or for \$98.80 and \$101.14 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject property's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,988. The subject's assessment reflects a market value of \$376,924 or \$105.70 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 appellant's evidence, the board of review submitted a memo critiquing the appellant's appraisal. The board of review stated that the appraiser indicated that \$90,000 in improvements were made to the subject property since 2012 that included remodeled kitchen and baths, new carpeting and hardwood flooring, crown molding, electrical fixtures and doors. The appraiser indicated sale #1 was a foreclosure sale in inferior condition to the subject but only a \$10,000 adjustment was made which was considered conservative given the subject's recent improvements. Appraisal sales #1, #4, and #6 are located outside the subject's "Orchard Hills" subdivision and represent a different market area.

In support of the subject's assessment, the board of review provided four gridded comparables sales, which includes two sales used in the appraisal and a map depicting the location of the

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<sup>2</sup> The appellant's counsel failed to report the sale date or sale price for comparable #1 and will not be considered for further analysis.

comparables. Board of review comparables #1 and #3 were submitted by the appellant as appraisal comparables #3 and #2, respectively. The comparables are described as 2.0-story dwellings of vinyl siding exterior construction ranging in size from 2,840 to 3,252 square feet of living area. The dwellings were constructed in 2003 or 2004. The comparables have basements, with one having finished area. Additional features of each comparable include central air conditioning, one fireplace and a garage ranging in size from 440 to 696 square feet of building area. The comparables are situated on sites ranging in size from 9,997 to 10,794 square feet of land area. The comparables sold from August 2014 to November 2016 for prices ranging from \$315,000 to \$349,900 or from \$107.60 to \$115.06 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 gave little weight to the conclusion of value contained in the appellant's appraisal report. The Board finds the appraiser utilized two sales that sold in 2014 which were less proximate in time to the subject's January 1, 2016 assessment date and less likely to be reflective of market value when sales closer to the lien date at issue were provided by the board of review. Furthermore, the Board finds the appraiser made a conservative adjustment to comparable #1 for its inferior condition given the subject's recent renovation of approximately \$90,000. Lastly, three of the comparables were located outside of the subject's subdivision when comparable sales within the subdivision were available. These factors undermine the appraiser's final conclusion of value.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with board of review comparables #1, #2 and #4. Board of review comparable #1 was also used in the appellant's appraisal. These comparables sold more proximate in time to the subject's January 1, 2016 assessment date and are similar to the subject in location, lot size, design and age. However, appellant's comparables #2 and #3 have inferior unfinished basements when compared to the subject's finished walk-out basement. Board of review comparables #1, #2, and #4 have smaller dwelling sizes, basement sizes than the subject and inferior unfinished basements as compared to the subject's finished walk-out basement. The properties sold from March 2015 to November 2016 for prices ranging from \$310,000 to \$405,000 or from \$98.80 to \$110.92 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$376,924 or \$105.70 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. After considering any necessary adjustments 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.

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Chairman



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Member



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Member



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Member



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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



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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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COUNTY

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