



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

APPELLANT: Giles Davis
DOCKET NO.: 16-03806.001-R-1
PARCEL NO.: 10-24-302-008

The parties of record before the Property Tax Appeal Board are Giles Davis, 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: \$16,863
IMPR.: \$58,193
TOTAL: \$75,056

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 is improved with a tri-level single-family dwelling of frame construction. The dwelling was built in 1968 and contains 1,270 square feet of above-grade living area. Features of the home include a finished lower level, an unfinished basement, central air-conditioning, and a 364-square foot garage. The dwelling is situated on an 11,005 square foot site and located in Mundelein, Fremont Township, Lake County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales located from .07 to .76 of a mile from the subject, four of which have the same neighborhood code as the subject. The comparables consist of two, split-level and three, tri-level single-family dwellings of frame construction. The dwellings are situated on sites ranging from 10,500 to 17,360 square feet of land area, one of which is a lakefront site. The dwellings were built between 1962 and 1972 and range in size from

1,080 to 2,286 square feet of above-grade living area. The comparables each have finished lower levels and central air conditioning. Two of the comparables feature a full or partial basement with finished area. Three of the comparables have a fireplace. Four of the comparables have a garage ranging in size from 240 to 728 square feet of building area. The comparables sold from June 2015 to December 2015 for prices ranging from \$169,000 to \$355,000 or from \$148.25 to \$180.56 per square foot of above-grade living area, land included. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$199,371 or \$156.99 per square foot of above-grade living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,056. The subject's assessment reflects a market value of approximately \$226,345 or \$178.22 per square foot of above-grade 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, one of which was also submitted by the appellant. The properties are located from .465 to .857 of a mile of the subject and have the same neighborhood code as the subject. The comparables consist of two, split-level and two, tri-level single-family dwellings of frame construction situated on sites ranging from 10,500 to 14,260 square feet of land area. The homes were built from 1964 to 1976 and range in size from 1,080 to 1,350 square feet of above-grade living area. The comparables each have finished lower levels and central air conditioning. One comparable features a partial unfinished basement. Three of the comparables have one or two fireplaces. Each of the comparables has a garage ranging in size from 484 to 728 square feet of building area. The comparables sold from November 2014 to August 2015 for prices ranging from \$195,000 to \$254,000 or from \$180.56 to \$197.97 per square foot of above-grade living area, land included.

The board of review also submitted an MLS listing sheet for the subject property showing that it sold in April 2017 for \$272,000 after being on the market only 16 days.

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

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board as one comparable was submitted by both parties. The Board gave less weight to appellant's comparables #2, #3 and #4 as comparable #2 is a much larger dwelling when compared to the subject and is located on a lakefront lot superior to the

subject, and comparables #3 and #4 are of dissimilar split-level design and lack a basement when compared to the subject. The Board also gave less weight to the board of review's comparables #2 and #4 which are also of dissimilar split-level design and lack a basement when compared to the subject. Further, board of review comparable #2's 2014 sale is dated and less indicative of the market value as of the subject's January 2016 assessment date.

The Board finds that appellant's comparable #1 and board of review comparables #1 and #3 were the most similar comparables to the subject submitted in the record. These comparables sold from May 2015 to August 2015 for prices ranging from \$169,000 to \$254,000 or from \$148.25 to \$197.97 per square foot of above-grade living area, land included. The subject's assessment reflects an estimated market value of approximately \$226,345 or \$178.22, per square foot of above-grade living area, land included, which falls within the range established by the most similar comparable sales in the record. After making adjustments for differences in the comparables when compared to the subject, 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

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