



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

APPELLANT: Larry Bowers
DOCKET NO.: 16-03846.001-R-1
PARCEL NO.: 08-05-306-062

The parties of record before the Property Tax Appeal Board are Larry Bowers, 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: \$7,830
IMPR.: \$14,394
TOTAL: \$22,224

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 with wood siding containing 1,024 square feet of living area. The dwelling was constructed in 1949. Features of the property include a crawl space foundation, one bathroom and a detached garage with 440 square feet of building area. The property has a 14,195 square foot site and is in Waukegan, 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 that range in size from 1,024 to 1,142 square feet of living area. The dwellings were built from 1940 to 1958. Two comparables have basements, one comparable has central air conditioning, three comparables each have one fireplace and three comparables have detached garages ranging in size from 396 to 528 square feet of building area. These properties have sites ranging in size

from 8,004 to 28,000 square feet of land area and are located from .34 to 2.26 miles from the subject property. The sales occurred from May 2015 to May 2016 for prices ranging from \$49,000 to \$63,785 or from \$46.23 to \$58.59 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$18,340.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,224. The subject's assessment reflects a market value of \$67,021 or \$65.45 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 improved with one-story dwellings that range in size from 851 to 1,117 square feet of living area. The homes were built from 1940 to 1957. Two comparables have basements, two comparables have central air conditioning, two comparables each have one fireplace and each property has an attached garage ranging in size from 180 to 528 square feet of building area. The properties have sites ranging in size from 14,179 to 19,623 square feet of land area and are located in the same neighborhood as the subject property. The sales occurred from January 2013 to October 2015 for prices ranging from \$80,000 to \$99,900 or from \$76.10 to \$117.39 per square foot of living area, including land.

The board also submitted a Redfin listing for appellant's comparable sale #4 that described the property as a handyman special opportunity. Additionally, the board of review provided a uniformity report for the subject's neighborhood disclosing the subject property has the lowest building assessment per square foot of living area. 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 eight sales submitted by the parties to support their respective positions. The Board gives less weight to appellant's sales #1, #2 and #3 due to their more distant location from the subject property relative to the remaining sales in the record. The five remaining sales includes three comparables provided by the board of review located in the subject's neighborhood and two sales from the appellant located with .45 of a mile from the subject property. These properties had varying degrees of similarity to the subject with the primary difference being four of the comparables have basements while the subject has a crawl space foundation. The Board further finds board of review sale #2 is somewhat dated with respect to the assessment date at issue, which diminishes the weight that can be given this sale. These five properties sold for prices ranging from \$57,000 to \$99,900 or from \$49.91 to \$117.39 per square foot of living area, including land. The most alike property is board of review sale #1, which has

the most similar features with the exception it has a fireplace while the subject property does not. This property sold in September 2015 for a price of \$80,000 or \$79.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$67,021 or \$65.45 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is below the price of the best comparable in the record. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value 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: November 19, 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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