



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

APPELLANT: Ronald Wyncott  
DOCKET NO.: 16-03849.001-R-1  
PARCEL NO.: 07-08-204-002

The parties of record before the Property Tax Appeal Board are Ronald Wyncott, 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:** \$69,802  
**IMPR.:** \$214,445  
**TOTAL:** \$284,247

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 two-story dwelling with a brick exterior containing 5,266 square feet of living area. The dwelling was built in 2001. Features of the home include a basement that is partially finished, central air conditioning, three fireplaces and an attached garage with 1,112 square feet of building area. The property has a 200,276 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with a 1.5-story dwelling and two, 2-story dwellings with brick or wood siding exteriors that range in size from 4,523 to 5,079 square feet of living area. The dwellings were built from 1987 to 2000. Each home has a basement with finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 702 to 1,071 square feet of building area. These properties have

sites ranging in size from 20,038 to 266,924 square feet of land area and are located from .34 to 1.98 miles from the subject property. The appellant requested the subject's assessment be reduced to \$265,029.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$284,247. The subject's assessment reflects a market value of \$857,198 or \$162.78 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, 1.5-story dwelling; one, 1.75-story dwelling; and two, 2-story dwellings with wood siding or brick exteriors that range in size from 4,997 to 8,435 square feet of living area. The dwellings were constructed from 1988 to 2006. Each home has a basement with three being partially finished, central air conditioning, two or four fireplaces and an attached garage ranging in size from 702 to 1,135 square feet of building area. The comparables have sites ranging in size from 140,175 to 248,856 square feet of land area and are located in the subject's neighborhood. The sales occurred from June 2014 to July 2016 for prices ranging from \$750,000 to \$1,700,000 or from \$147.67 to \$205.17 per square foot of living area, including land. Board of review comparable #2 is the same property as appellant's comparable sale #2. 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 six sales submitted by the parties with one common comparable. The Board gives less weight to appellant's sale #3 due to its more distant location from the subject property relative to the remaining comparables in the record and its significantly smaller site. The Board gives less weight to board of review sale #4 due to the dwelling being approximately 60% larger than the subject dwelling and with a finished basement that is approximately 6.7 times larger than the subject's finished basement area. The Board finds the remaining four comparables have varying degrees of similarity to the subject property with appellant's comparable #1 and board of review comparable #1 differing slightly from the subject in style as each is improved with a 1.5-story home and each is 14 and 13 years older than the subject property, respectively; appellant's comparable #2 (which is also board of review comparable #2) and board of review sale #1 have significantly more finished basement area than the subject property; and board of review sales #1 and #3 sold in 2014, which may require adjustments for time. These four properties, however, are in the subject's neighborhood and have large sites ranging in size from 140,175 to 266,924 square foot of land area. These four comparables sold for prices ranging from \$550,000 to \$1,099,500 or from \$109.85 to \$205.17 per square foot of living area, including land. Appellant's sale #1 appears to be an outlier with respect to its purchase price and when removed

the range is narrowed from \$147.67 to \$205.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$857,198 or \$162.78 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.

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Chairman



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



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Member



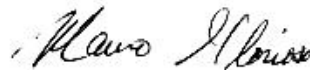
\_\_\_\_\_  
Member

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



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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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