



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

APPELLANT: John Koelle
DOCKET NO.: 16-03857.001-R-1
PARCEL NO.: 07-13-419-012

The parties of record before the Property Tax Appeal Board are John Koelle, 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: \$13,547
IMPR.: \$38,555
TOTAL: \$52,102

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 duplex with wood siding containing 1,680 square feet of living area. The duplex was constructed in 1989. Features include a full unfinished basement, central air conditioning, and a two-car attached garage with 528 square feet of building area. The property has a 10,300 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 one-story duplexes with brick or wood siding exteriors that range in size from 1,612 to 1,961 square feet of living area. The duplexes were constructed in 1956, 1985 and 1986, respectively. Each comparable has an unfinished basement and an attached or detached garage ranging in size from 508 to 576 square feet of building area. One comparable has central air conditioning. These properties have

sites ranging in size from 12,920 to 15,200 square feet of land area. The sales occurred in October 2014 and July 2015 for prices of \$120,000 and \$150,000 or from \$74.44 to \$89.29 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,102. The subject's assessment reflects a market value of \$157,123 or \$93.53 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 with comparable sales #1 and #3 being the same properties as appellant's sales #3 and #2, respectively. The additional comparable was a duplex of brick exterior construction with 1,920 square feet of living area built in 1957. This comparable has a partial basement and a 15,000 square foot site. The sale occurred in December 2016 for a price of \$219,000 or \$114.06 per square foot of living area, including land. 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 has four comparable sales submitted by the parties with two being common sales. The Board gives less weight to appellant's sale #1 and board of review sale #2 as these properties are significantly older than the subject duplex being built in 1956 and 1957, respectively. Additionally, these two comparables have brick exteriors unlike the subject's wood siding exterior. The remaining two comparables were submitted by both parties are similar to the subject in age, exterior construction, land area and features with the exception neither has central air conditioning as does the subject property. These two comparables received the most weight with the recognition each would require an upward adjustment due to the lack of central air conditioning to make these properties more equivalent to the subject property. These two comparables sold in October 2014 each for a price of \$150,000 or \$76.49 and \$89.29 per square living area, including land. The subject's assessment reflects a market value of \$157,123 or \$93.53 per square foot of living area, including land, which is slightly above that of the most similar comparables but justified due to the fact the subject property has central air conditioning. 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Koelle, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085