



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

APPELLANT: Douglas Friday
DOCKET NO.: 16-03868.001-R-1
PARCEL NO.: 06-27-212-002

The parties of record before the Property Tax Appeal Board are Douglas Friday, 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: \$15,892
IMPR.: \$84,393
TOTAL: \$100,285

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 2,664 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full finished basement, central air conditioning, a fireplace and a 460 square foot garage. The property has an 8,712 square foot site and is located in Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparables located within the subject's subdivision. The comparables are described as two-story dwellings of vinyl siding exterior construction ranging in size from 2,346 to 2,992 square feet of living area. The dwellings were constructed from 1992 to 1998. The comparables have partial or full basements, with two having finished area; five comparables have central air conditioning; five comparable each have one fireplace

and each comparable has a garage ranging in size from 420 to 462 square feet of building area. The comparables are situated on sites ranging in size from 9,583 to 15,190 square feet of land area. The comparables sold from April 2015 to May 2016 for prices ranging from \$242,500 to \$275,000 or from \$88.57 to \$108.70 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,285. The subject's assessment reflects a market value of \$302,428 or \$113.52 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 the subject's assessment, the board of review submitted information on four comparable sales located within the subject's subdivision. The comparables are described as two-story dwellings of vinyl siding exterior construction ranging in size from 2,134 to 2,661 square feet of living area. The dwellings were constructed in 1993 or 1994. Each comparable features a partial or full basement, with two having finished area. Features of each comparable include central air conditioning, one fireplace and a garage with either 462 or 483 square feet of building area. The comparables have sites ranging in size from 10,165 to 11,600 square feet of land area. The comparables sold from December 2014 to July 2016 for prices ranging from \$285,000 to \$349,900 or from \$112.47 to \$149.95 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 record contains ten comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 based on its larger land size when compared to the subject. The Board also gave less weight to board of review comparable #4 based on its 2014 sale date which is less proximate in time to the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the parties' remaining comparables. These properties are similar to the subject in location, dwelling size, design, age and features. The comparables sold from April 2015 to May 2016 for prices ranging from \$242,500 to \$349,900 or from \$88.57 to \$135.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$302,428 or \$113.52 per square foot of living area, including land which falls within the range established by the best comparable sales in the record. After considering 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 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

AGENCY

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APPELLANT

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COUNTY

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