



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

APPELLANT: Timothy Genengels
DOCKET NO.: 16-03870.001-R-1
PARCEL NO.: 06-28-104-032

The parties of record before the Property Tax Appeal Board are Timothy Genengels, 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 a reduction 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:	\$4,816
IMPR.:	\$9,484
TOTAL:	\$14,300

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 containing 638 square feet of living area. The dwelling was constructed in 1939. Features of the property include vinyl siding, a crawl space foundation, one bathroom, and a detached one-car garage with 280 square feet of building area. The property has a 4,400 square foot site and is located in Round Lake Park, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings that range in size from 468 to 908 square feet of living area. The dwellings were constructed from 1932 to 1947. Each comparable has one bathroom and two comparables have detached garages with 528 and 480 square feet of building area, respectively. The comparables have sites ranging in size from 4,356 to 6,534 square feet of land area and are located from .05 to 1.53 miles from the

subject property. The sales occurred from March 2014 to August 2015 for prices ranging from \$20,000 to \$42,000 or from \$35.24 to \$75.27 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$11,058.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,869. The subject's assessment reflects a market value of \$53,887 or \$84.46 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-story dwellings with wood or vinyl siding ranging in size from 612 to 724 square feet of living area. The dwellings were built from 1938 to 1952. Two comparables have central air conditioning and two comparables have garages with 294 and 528 square feet of building area, respectively. These properties have sites ranging in size from 4,356 to 10,019 square feet of land area and are located from .14 to .948 miles from the subject property. The sales occurred from March 2015 to September 2016 for prices ranging from \$46,000 to \$97,500 or from \$66.30 to \$159.31 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 evidence in the record supports a reduction to the subject's assessment.

The record contains eight sales submitted by the parties to support their respective positions. The Board gives less weight to board of review sales #3 and #4 as their prices appear to be outliers with reference to the remaining sales submitted by the parties. The six remaining comparables had varying degrees of similarity to the subject property and sold for prices ranging from \$20,000 to \$48,000 or from \$35.24 to \$75.27 per square foot of living area, including land. The three comparables most similar to the subject in location include appellant's sale #1, board of review sale #1 and board of review sale #2. These comparables sold for prices ranging from \$32,000 to \$48,000 or from \$35.24 to \$67.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$53,887 or \$84.46 per square foot of living area, including land, which is above 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 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

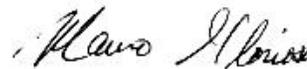
Member

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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