



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

APPELLANT: George Lucas
DOCKET NO.: 16-03878.001-R-1
PARCEL NO.: 06-26-110-007

The parties of record before the Property Tax Appeal Board are George Lucas, 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: \$18,852
IMPR.: \$20,477
TOTAL: \$39,329

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 of vinyl siding exterior construction with 1,152 square feet of living area. The dwelling was constructed in 1953. Features of the home include a crawl space foundation, central air conditioning and a 308 square foot garage. The property has a 12,197 square foot site and is located in Grayslake, 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 comparable properties located between .02 of a mile and 1.14 miles from the subject property. The comparables consist of one-story dwellings of vinyl siding exterior construction ranging in size from 1,024 to 1,346 square feet of living area. The dwellings were constructed from 1947 to 1963 four comparables have effective ages ranging from 1965 to 1974. Three comparable were reported to have an unfinished basement and three

comparables have crawl space foundations. In addition, four comparables have central air conditioning, two comparables each have a fireplace and four comparables each have a garage ranging in size from 280 to 528 square feet of building area. The comparables have sites ranging in size from 8,712 to 20,037 square feet of land area. The comparables sold from February 2015 to May 2016 for prices ranging from \$90,000 to \$140,000 or from \$78.13 to \$109.18 per square foot of living area, including land. Based on the comparable sales evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,329. The subject's assessment reflects a market value of \$118,604 or \$102.95 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 nine comparable properties that are located between .02 of a mile and 1.19 miles from the subject property, with comparables numbered 5 and 6 reflecting two sales of the same property. Additionally, board of review comparable #4 and the appellant's comparable #1 are the same property. The comparables were improved one-story dwellings of brick or vinyl siding exterior construction that range in size from 1,040 to 1,276 square feet of living area. The dwellings were constructed from 1947 to 1968 with effective ages ranging from 1956 to 1970. Six of the comparables were reported to each have a basement with five having finished area. Three comparables have either a crawl space or a part crawl space and part concrete slab foundation. In addition, eight comparables have central air conditioning, four comparables each have one or two fireplaces and eight comparables each have a garage ranging in size from 250 to 418 square feet of building area. The comparables have sites ranging in size from 9,148 to 22,216 square feet of land area. These properties sold from April 2014 to October 2016 for prices ranging from \$90,000 to \$192,560 or from \$78.13 to \$185.15 per square foot of living area, including land. Based on the comparable sales evidence, the board of review requested confirmation of the subject's assessment.

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 no reduction in the subject's assessment is warranted.

The parties submitted 14 suggested comparable properties for the Board's consideration including one common comparable. The Board gave less weight to the appellant's comparable #1 that lacks a garage unlike the subject. The Board also gave less weight to the appellant's comparables #4 through #6, along with board of review comparables #1, #2, #3, #5, #6, #8 and #9 that have superior basement foundations when compared to the subject's crawl space foundation. The board gave reduced weight to board of review comparable #10 that is less proximate in location to the subject property. The Board finds board of review comparable #5

sold in 2014 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, along with board of review comparable #7. Despite that two of the comparables have somewhat newer effective ages when compared to the subject, these comparables are similar to the subject in location, dwelling size, design and features. The comparables sold from April 2015 to May 2016 for prices ranging from \$95,000 to \$176,000 or from \$85.34 to \$153.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$118,604 or \$102.95, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted.

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

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

APPELLANT

George Lucas, 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