



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

APPELLANT: Jim Spohr
DOCKET NO.: 16-03901.001-R-1
PARCEL NO.: 05-16-404-003

The parties of record before the Property Tax Appeal Board are Jim Spohr, 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: \$24,194
IMPR.: \$99,923
TOTAL: \$124,117

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 wood siding containing 3,076 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished basement, central air conditioning, one fireplace, 3½ bathrooms, and an attached garage with 572 square feet of building area. Other features include an in-ground swimming pool and a pole building with 2,000 square feet of building area. The property has a 51,401 square foot site and is located in Ingleside, Grant 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 sales improved with two-story dwellings with wood siding exteriors that range in size from 2,823 to 3,176 square feet of living area. The dwellings were built from 2003 to 2005. Each property has a basement with one having finished area, central air conditioning, 2½ bathrooms and an attached garage ranging in size from 556 to

706 square feet of building area. Five comparables each have one fireplace. The comparables have sites ranging in size from 12,000 to 17,911 square feet of land area. The comparables are located from 2.33 to 2.50 miles from the subject property. The sales occurred from March 2015 to April 2016 for prices ranging from \$231,750 to 269,000 or from \$76.23 to \$88.90 per square foot of living area, including land. Based on this evidence the appellant requested the subject's land assessment be reduced to \$114,826.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,117. The subject's assessment reflects a market value of \$374,297 or \$121.68 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 improved with two-story dwellings ranging in size from 2,451 to 3,196 square feet of living area. Each dwelling has wood siding and the homes were built from 1995 to 2007. Each home has a basement with two having finished area, central air conditioning, one to three fireplaces, 2½ or 3½ bathrooms and an attached garage ranging in size from 546 to 875 square feet of building area. One comparable has a 2,080 square foot pole barn. The comparables have sites ranging in size from 48,360 to 60,766 square feet of land area and are located from .09 to 1.95 miles from the subject property. 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 nine sales submitted by the parties to support their respective positions. The six sales provided by the appellant were inferior to the subject in land area, fewer bathrooms, the lack of an in-ground swimming pool and the lack of a 2,000 square foot pole building. The price of each comparable provided by the appellant would need to be adjusted upward for the inferior characteristics relative to the subject property. Additionally, the comparables provided by the appellant are located more than 2 miles from the subject property, which raises an issue as to their comparability due to differences in location. The Board finds the comparable sales provided by the appellant understate the value of the subject property due to their inferior characteristics in relation to the property under appeal. The board of review comparables were more similar to the subject in land area, however, none had an in-ground swimming pool and two did not have a pole barn as does the subject property making them inferior to the subject property in features. Additionally, the sales occurred in 2013, not as proximate in time to the assessment date as the sales provided by the appellant, and two sales were located approximately 2 miles from the subject. The best comparable with respect to location and features is board of review comparable #1, which has a pole barn, a 60,766 square foot site and is located within .09 miles of

the subject property. This property sold in May 2013 for a price of \$400,000 or \$163.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$374,297 or \$121.68, including land, which is below the purchase price of the comparable most similar to the subject in location and attributes even though the sale occurred approximately 31 months prior to the assessment date. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: 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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