



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

APPELLANT: John Hough
DOCKET NO.: 16-03925.001-R-1
PARCEL NO.: 05-15-401-033

The parties of record before the Property Tax Appeal Board are John Hough, 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: \$21,882
IMPR.: \$96,038
TOTAL: \$117,920

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 wood siding exterior construction with 2,484 square feet of living area. The dwelling was constructed in 2013. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 825 square foot garage. The property has a 40,959 square foot site and is located in Fox Lake, Grant Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted information on five comparable sales located between 1.37 and 2.89 miles from the subject property. Comparable #1 and comparable #4 are the same property. The comparables were described as one-story dwellings of brick or wood siding exterior construction ranging in size from 1,878 to 2,367 square feet of living area. The dwellings were built from 2001 to 2007. Each comparable features a basement with two having

finished area. The comparables each have central air conditioning and garage ranging in size from 525 to 924 square feet of building area. In addition, four comparables each have a fireplace. The comparables have sites ranging in size from 11,761 to 48,670 square feet of land area. The comparables sold from May 2014 to March 2016 for prices ranging from \$220,000 to \$310,000 or from \$108.15 to \$134.67 per square foot of above grade living area, including land. Based on this 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 \$117,920. The subject's assessment reflects a market value of \$355,609 or \$143.16 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 located within .674 of a mile of the subject, two of which are located in the same neighborhood code as the subject as defined by the township assessor. The comparables were described as containing one-story dwellings of brick or wood siding exterior construction ranging in size from 1,905 to 2,057 square feet of living area. The dwellings were built from 1990 to 1994. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 660 to 888 square feet of building area. The comparables have sites ranging in size from 21,780 to 65,340 square feet of land area. The comparables sold from August 2014 to February 2016 for prices ranging from \$233,500 to \$350,000 or from \$121.24 to \$170.15 per square foot of living area, including land. Based on this 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 eight suggested comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject due to differences in location, land size, dwelling size and age. However, The Board gave less weight to the appellant's five comparable sales that were less proximate in location to the subject being over 1.37 miles away.

The Board find the best evidence of market value to be the comparables submitted by the board of review. Although these three comparables are slightly older than the subject and have smaller dwelling sizes, they are similar to the subject in location, design and features. These comparables sold from August 2014 to February 2016 for prices ranging from \$233,500 to \$350,000 or from \$121.24 to \$170.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$355,609 or \$143.16 per square foot of living area, including land, which falls slightly above the overall price range and within the range on a

price per square foot basis of the best comparable sales in this record. The Board finds the subject's assessment is supported given its superior age and dwelling size. 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

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