



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

APPELLANT: Samuel Austin
DOCKET NO.: 16-03942.001-R-1
PARCEL NO.: 07-02-204-009

The parties of record before the Property Tax Appeal Board are Samuel Austin, 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: \$13,501
IMPR.: \$52,639
TOTAL: \$66,140

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 one-story single-family dwelling of frame construction. The dwelling was built in 1990 and contains 1,804 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, a fireplace, and a 462-square foot garage. The dwelling is situated on an 11,714 square foot site and located in Wadsworth, Warren Township, Lake County.

The appellant alleged overvaluation as the basis of his appeal. In support of this argument, the appellant submitted information on three comparable sales located from .07 to .41 of a mile from the subject, two of which have the same neighborhood code as the subject. The dwellings are situated on sites ranging from 12,742 to 43,560 square feet of land area. The comparables consist of one-story single-family dwellings of frame construction built between 1977 and 1995 and ranging in size from 2,075 to 2,177 square feet of living area. According to the grid analysis, the

comparables have full or partial unfinished basements, however, according to the MLS listing sheet submitted by the appellant, comparable #2 basement has finished area. The comparables also feature central air-conditioning, one or two fireplaces, and a garage ranging in size from 506 to 576 square feet of building area. The comparables sold from May to November 2015 for prices ranging from \$179,000 to \$228,750 or from \$82.72 to \$110.24 per square foot of living area, land included. The MLS listing sheet for comparable #2 states that it is a gorgeous custom ranch built by the owner for his daughter and features a wheelchair accessible ramp, master suite with handicap access and grab bars, a deck, hot tub and gazebo. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$183,990 or \$102.00 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,140. The subject's assessment reflects a market value of approximately \$199,457 or \$110.56 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, two of which were also submitted by the appellant. The two new properties are located .044 and .227 of a mile of the subject and have the same neighborhood code as the subject. The comparables consist of one-story single-family dwellings of frame construction situated on sites containing 14,876 or 20,941 square feet of land area. The homes were built 1986 or 1988 and contain 1,662 to 1,770 square feet of living area. The comparables have a full or partial basements, one with finished area. The comparables also feature central air conditioning, a fireplace, and a garage containing 462 or 550 square feet of building area. The comparables sold in July and September 2017 for \$195,000 or \$203,000 or \$114.69 or \$117.33 per square foot of living area, land included. Based on the foregoing 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board as two comparables were submitted by both parties. The Board gave less weight to appellant's comparable #3 which is situated on a lot nearly three times as larger as the subject's and is not located in the same neighborhood as the subject property, moreover, comparable #3 is 13 years older than the subject. The Board gave less weight to board of review comparable #2 which features a finished basement area, superior to the subject. The Board also gave less weight to appellant's comparable 2, which is the same property as board of review comparable #4, which differs from the subject in its handicap accessibility features, deck, hot tub and gazebo.

The Board finds that appellant's comparable #1, being the same property as board of review comparable #3, and board of review comparable #1 were the most similar comparables to the subject submitted in the record. These comparables sold in November 2015 and July 2017 for \$203,000 and \$210,000 or \$96.46 and \$114.69 per square foot of living area, land included. The subject's assessment reflects an estimated market value of approximately \$199,457 or \$110.56, per square foot of living area, land included, which is supported by the most similar comparable sales in the record. After considering adjustments for differences in the comparables when compared to the subject, the Board finds 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: January 21, 2020



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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