



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

APPELLANT: James Engelthaler
DOCKET NO.: 16-03944.001-R-1
PARCEL NO.: 05-02-402-014

The parties of record before the Property Tax Appeal Board are James Engelthaler, 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: \$38,852
IMPR.: \$83,915
TOTAL: \$122,767

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 single-family dwelling of frame construction. The dwelling was built in 1999 and contains 2,304 square feet of living area. Features of the home include a crawlspace foundation, central air-conditioning, a fireplace and a 542-square foot garage. The dwelling is situated on a 11,648 square foot lakefront site and located in Ingleside, Grant 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 .48 of a mile to 3.22 miles from the subject, and only one of which has the same neighborhood code as the subject. The comparables consist of one, 1.5-story and two, two-story single-family dwellings of frame or brick construction built between 1948 and 1965. Two comparables had effective ages of 1977 and 1982. The dwellings are situated on sites ranging from 16,440 to 21,127 square feet of land

area. The comparables range in size from 2,657 to 2,719 square feet of living area. One comparable has a partial basement. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 360 to 915 square feet of building area. The comparables sold from September 2014 to October 2015 for prices ranging from \$282,000 to \$482,500 or from \$106.13 to \$177.45 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$336,351 or \$146.00 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 \$122,767. The subject's assessment reflects a market value of approximately \$370,226 or \$160.69 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. The comparables are located from .155 to .573 of a mile of the subject and share the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of frame exterior construction. They are situated on lakefront sites containing from 13,708 to 40,546 square feet of land area. The homes were built from 1955 to 2004 and range in size from 2,749 to 3,574 square feet of living area. One comparable has a finished basement and three comparables feature crawlspace foundations. Each comparable has central air-conditioning, a fireplace, and a garage ranging in size from 529 to 900 square feet of building area. The comparables sold from August 2013 to November 2016 for prices ranging from \$535,000 to \$640,000 or from \$156.57 to \$203.71 per square foot of living area, including land. 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 no reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that the comparables have varying degrees of similarity to the subject, and that the record is replete with dated sales and a lack of proximity to the subject property; however, these seven comparables sold from August 2013 to November 2016 for prices ranging from \$282,000 to \$640,000 or from \$106.13 to \$203.71 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$370,226 or \$160.69, land included, which falls at the lower end of the range established by the comparable sales submitted for the Board's consideration. After considering upward and downward adjustments to the comparables for multiple differences from the subject in size, age, location, and date of sale, the Board finds no 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: 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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