



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

APPELLANT: Kelly Walsh
DOCKET NO.: 16-03946.001-R-1
PARCEL NO.: 05-01-310-023

The parties of record before the Property Tax Appeal Board are Kelly Walsh, 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: \$15,048
IMPR.: \$34,828
TOTAL: \$49,876

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 exterior construction. The dwelling was built in 1958 and contains 884 square feet of living area. Features of the home include a full finished English basement, a shed, and two detached garages with a combined building area of 1,272 square feet. The dwelling is situated on a 10,751 square foot site and located in Lake Villa Township, Lake County.

The appellant contended overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales. The dwellings are located from .31 to .60 of a mile from the subject and sharing the same neighborhood code as the subject. The comparables consist of one-story single-family dwellings of frame construction and are situated on sites ranging in size from 5,168 to 10,890 square feet of land area. The dwellings were built between 1957 and 1989 and range in size from 925 to 988 square feet of living area. The

comparables have either crawlspace or concrete slab foundations. Three comparables have central air-conditioning. One comparable has a fireplace. Four comparables have garages ranging in size from 264 to 528 square feet of building area. The comparables sold from July 2014 to May 2016 for prices ranging from \$67,450 to \$98,500 or from \$70.48 to \$99.70 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$128,169 or \$145.00 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 \$49,876. The subject's assessment reflects a market value of approximately \$150,410 or \$170.15 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 of properties located from .414 of a mile to 1.936 miles from the subject and within the same neighborhood code as the subject. The comparables consist of one-story single-family dwellings of frame construction situated on sites ranging in size from 9,000 to 15,213 square feet of land area. The homes were built from 1959 to 1983 and range in size from 925 to 1,246 square feet of living area. Each of the comparables has central air-conditioning. Two comparables have unfinished basements and one comparable has a fireplace. One comparable has 484-square foot detached garage and another comparable has a 480-square foot attached garage and a 1,380-square foot detached garage. The comparables sold from May 2014 to February 2016 for prices ranging from \$136,500 to \$178,000 or from \$141.95 to \$147.57 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables as none have a basement, two have no garage, and one is over 30 years newer when compared to the subject. The Board gave less weight to board of review comparable #2 which lacks a basement and a garage and is 25 years newer when compared to the subject.

The Board finds that board of review comparables #1 and #3, while having varying degrees of similarity to the subject, were the best comparables submitted in the record. These comparables sold in May 2014 and February 2016 for \$136,500 and \$149,900 or \$147.57 and \$141.95 per square foot, including land, respectively. The subject's assessment reflects an estimated market value of \$150,410 or \$170.15, land included, which is supported by the best comparable sales in

the record when considering upward adjustments to the comparables for their lack of basement finish and/or a garage, in contrast to the subject's finished basement and two detached garages. Therefore, 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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