



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

APPELLANT: Steve Goglin
DOCKET NO.: 16-03948.001-R-1
PARCEL NO.: 04-33-402-023

The parties of record before the Property Tax Appeal Board are Steve Goglin, 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: \$ 8,871
IMPR.: \$31,125
TOTAL: \$39,996

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 two-story dwelling of wood siding exterior construction with 1,264 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full unfinished basement and a 400 square foot garage. The property has a 15,749 square foot site and is located in Beach Park, Benton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 1.17 miles from the subject property. The comparable parcels range in size from 8,100 to 24,125 square feet of land area and have been improved with a two-story and two, 1.5-story dwellings of wood siding exterior construction. The dwellings were built between 1943 and 1995. The homes range in size from 1,344 to 1,434 square feet of living area. Two of the comparables have a full or partial unfinished basement. One of the dwellings has central air conditioning and two of the

comparables have garages of 748 and 824 square feet of building area, respectively. The comparables sold between January and May 2015 for prices ranging from \$76,000 to \$114,000 or from \$56.55 to \$79.50 per square foot of living area, including land. Comparables #2 and #3, while older homes, were reportedly rehabbed/remodeled as stated in listing sheets related to the respective sales.

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 \$39,996. The subject's assessment reflects a market value of \$120,615 or \$95.42 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 4.37 miles from the subject property. The comparable parcels range in size from 12,572 to 19,602 square feet of land area and have been improved with a 1.5-story and two, two-story dwellings of frame exterior construction. The dwellings were built between 1963 and 2000. The homes range in size from 1,200 to 1,540 square feet of living area. Each comparable has a full or partial unfinished basement. Two of the dwellings have central air conditioning, one comparable has two fireplaces and each of the comparables have garages ranging in size from 420 to 624 square feet of building area. The comparables sold between May 2015 and January 2016 for prices ranging from \$120,000 to \$189,900 or from \$100.00 to \$123.31 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 as this dwelling lacks a basement foundation which is a feature of the subject property. The Board has also given reduced weight to board of review comparable #3 as this property was located more than four miles from the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with board of review comparable sales #1 and #2. These most similar comparables sold between February 2015 and January 2016 for prices ranging from \$76,000 to \$189,900 or from \$56.55 to \$123.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$120,615 or \$95.42 per square foot of living area, including land,

which is within the range established by the best comparable sales in this record and is particularly well-supported by board of review comparable #2. Based on this evidence 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Steve Goglin, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085